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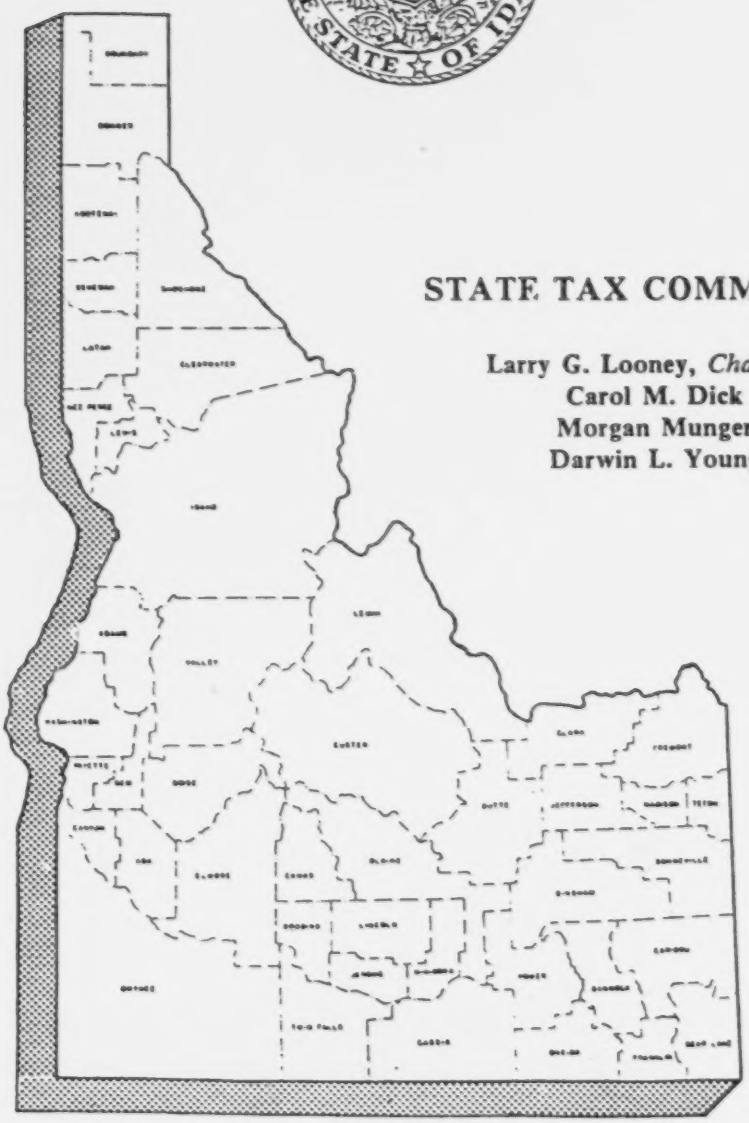
THIRTY-NINTH ANNUAL REPORT
of
STATE TAX COMMISSION
Division of
Department of Revenue & Taxation
State of Idaho

John V. Evans
Governor

Larry G. Looney, *Chairman*
Carol M. Dick
Morgan Munger
Darwin L. Young

1983

State of Idaho



STATE TAX COMMISSION

Larry G. Looney, *Chairman*
Carol M. Dick
Morgan Munger
Darwin L. Young

COMMISSIONERS:
LARRY G. LOONEY, CHAIRMAN
CAROL M. DICK
MORGAN MUNGER
DARWIN L. YOUNG

STATE OF IDAHO
DEPARTMENT OF REVENUE AND TAXATION
STATE TAX COMMISSION
700 West State St. - P.O. Box 36 - Boise, Idaho 83722

December 1, 1983

Honorable John V. Evans
Governor of Idaho
and
Members of the State Legislature

Gentlemen:

We are pleased to submit this 39th Annual Report of the State Tax Commission, Department of Revenue and Taxation. It has been prepared in accordance with the provisions of Article 4, Section 17, of the Constitution of the State of Idaho, and Sections 63-513(27) and 63-3039, Idaho Code.

Most of the report is statistical in nature and highlights the department's revenue collections and assessment of property. Our use of graphs and charts hopefully will make the report more meaningful.

The report also highlights the department's organizational structure and administrative activities which reflect our continuing effort to carry out the following mission of the Department of Revenue and Taxation:

1. To administer all tax laws of the state of Idaho in a fair, impartial, and cost-effective manner.

2. To provide to the Legislature, the Governor, and the public accurate and objective information regarding taxation.

3. To issue timely decisions on tax appeals consistent with the laws of the state and the regulations of the department.

4. To centrally assess all operating property in the state in conformance with state law and department regulations.

5. To supervise the state ad valorem tax program to insure that its administration by county assessors is in conformance with state laws and Tax Commission regulations.

6. To act as the State Board of Equalization as required by the state constitution.

7. To accomplish the above under a management system capable of responding to changing requirements within the limits of available resources.

Respectfully submitted,

LARRY G. LOONEY, Chairman

CAROL M. DICK, Commissioner

DARWIN L. YOUNG, Commissioner

MORGAN MUNGER, Commissioner

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FOREWORD

Due to the nature of the work and responsibilities of this division, most of this report is comprised of statistical data relating to auditing and collecting tax revenues and to the appraisal and assessment of the various categories of taxable property.

Some tax revenues are accounted for on a calendar year basis and others on a fiscal year basis, July 1 - June 30, whereas property tax and the assessment and valuations of the various categories of taxable property must be maintained on a calendar year basis to coincide with the accounting procedures prescribed by law for counties.

It is not possible to prepare a complete listing as to number, acres and estimated market value of property categories by abstract items for the calendar year in time for the next legislative session because the subsequent property assessment roll abstracts are not due until the 4th Monday of December.

Therefore, in prior years, we have prepared early in the following year a supplemental report which, when read together with the regular annual report, showed the total figures for any one abstract item and the grand total valuation for the state for the preceding calendar year.

We will not issue a supplement to this report. Instead, the supplemental information will be available at the State Tax Commission office and will appear in our next annual report. Also, for conformity with following years, we have reprinted herein the data from the supplement to the Thirty-eighth Annual Report.

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Supplemental Report---See separate Table of Contents for Supplemental Report

DEPARTMENT OF REVENUE AND TAXATION
STATE TAX COMMISSION

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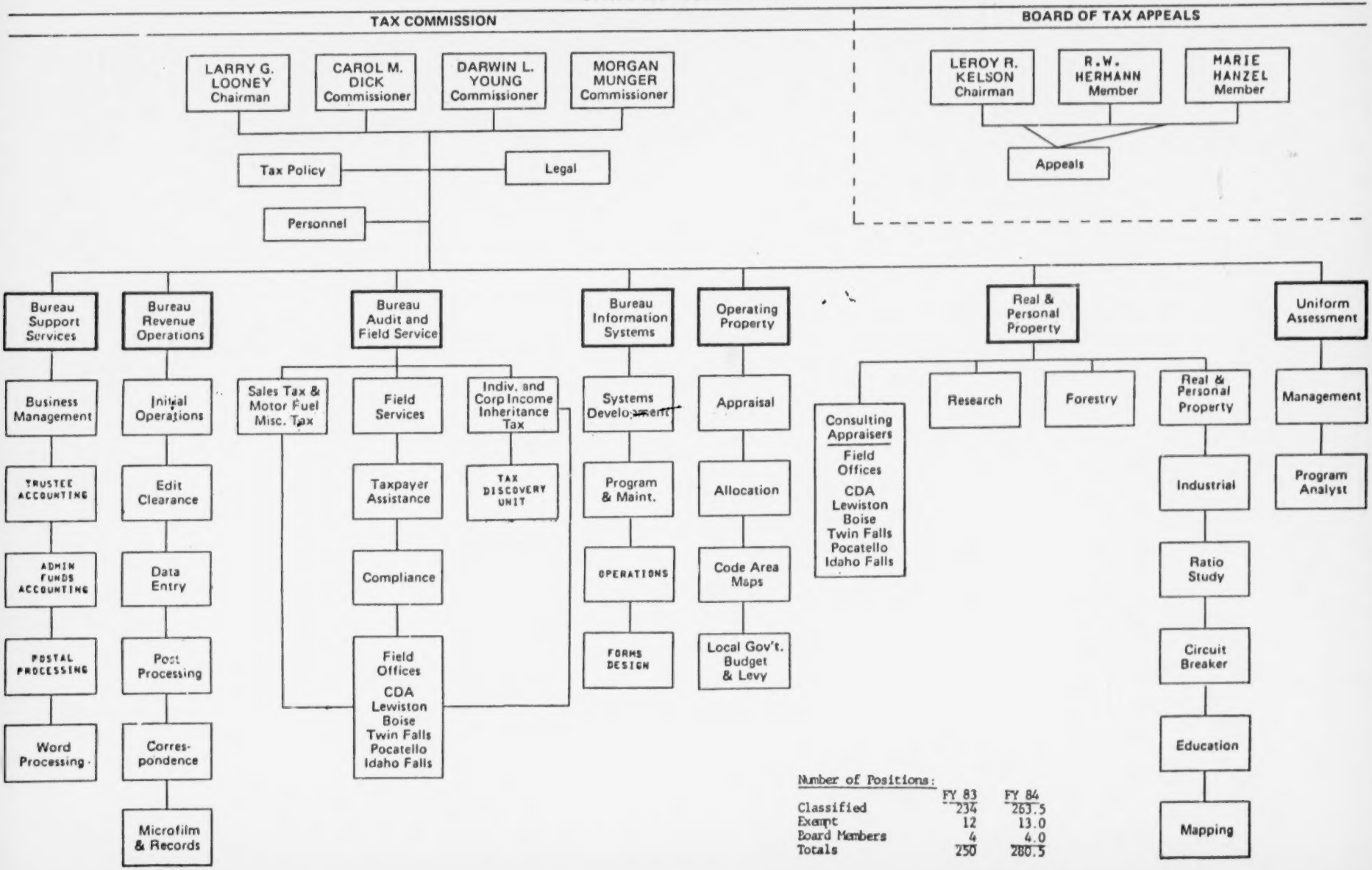
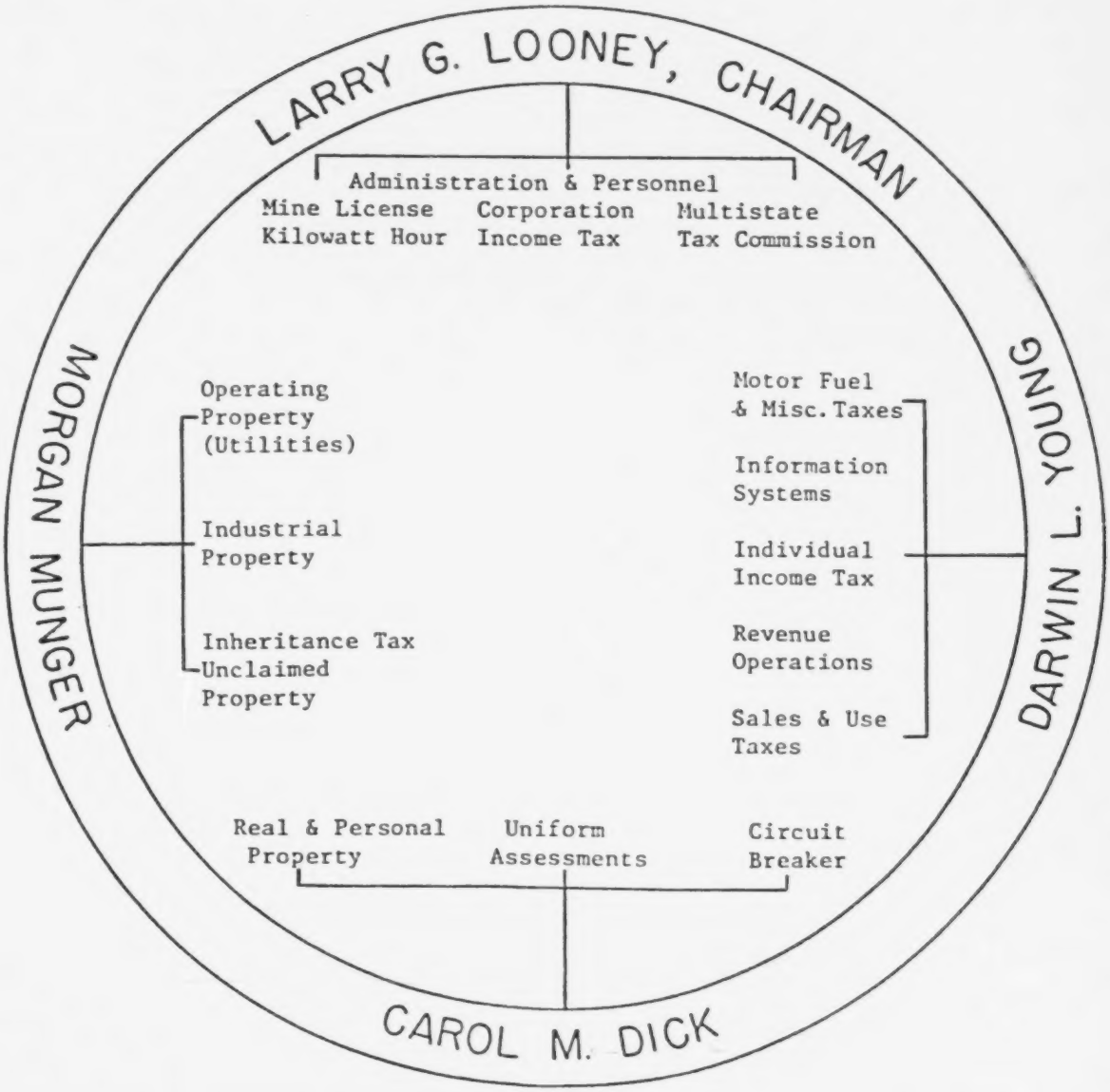


Number of Positions:

	FY 83	FY 84
Classified	234	263.5
Exempt	12	13.0
Board Members	4	4.0
Totals	250	280.5

ORGANIZATION

TAX COMMISSION AREA OF RESPONSIBILITY



LEGAL REFERENCES RELATED TO DIVISION

Article VII, Finance and Revenue, Constitution of the State of Idaho; Title 63, Idaho Code, Revenue and Taxation.

DUTIES AND RESPONSIBILITIES OF TAX COMMISSION

The State Tax Commission has the responsibility of providing an efficient and effective administrative program of auditing and collecting the following taxes: Individual Income, Corporation Income, Sales, Cigarette, Beer, Wine, Tobacco, Kilowatt Hour, Mine License, Inheritance, Motor Fuels, Unclaimed Property, Railroad Car Company Ad Valorem, Tourism and Convention and Greater Boise Auditorium District Tax. Sales and Income Tax assessment complaints are heard following established procedures. Accounts of these collections are accurately maintained and prescribed reports are submitted in accordance with current directives.

The State Tax Commission supervises and coordinates the work of the county boards of equalization. It secures, tabulates and performs recordkeeping of valuations of all classes of property. It supervises the ad valorem valuation program. It apportions to the state and counties any monies received as required by Idaho Code. The State Tax Commission formulates the administrative construction of ad valorem tax laws. It is required to maintain a tax research section to observe and investigate the effectiveness and adequacy of the revenue laws and to carefully examine statements furnished to it to determine if any county has fixed a levy for any purpose not authorized by law or in excess of the maximum limitations provided by law. It develops, adopts and publishes rules and regulations as required, necessary and desirable to carry out its duties. The Commission provides an education program for its employees and various county employees. It administers the "Circuit Breaker" property exemption program.

Exemption for natural gas and electrical power utilized for pumping irrigation water or drainage purposes are determined for private companies as well as rural electrical associations.

A statewide ratio study is conducted annually to normalize distribution of state funds for school foundation programs.

Taxing district boundary records are reviewed, updated and maintained.

The State Tax Commission, meeting as a state board of equalization, is charged with the responsibility of reviewing for accuracy and completeness real and personal property abstracts forwarded from the county auditors. If taxes are not uniform between categories of property, equalization adjustments are made.

It also estimates market value and allocates such valuations to the counties for the following operating property (public utilities), i.e., railroad companies, railroad car companies, telegraph, telephone, electric, natural gas distribution and pipelines for the transportation of commodities, water and mobile radio telephone companies under the jurisdiction of the Idaho Public Utilities Commission, and the franchises of all persons owning or operating as lessees, or construction in progress of any such companies.

MAJOR LEGISLATIVE CHANGES 1983

INCOME TAXES

1. INTERNAL REVENUE CODE ADOPTED

The Internal Revenue Code was adopted as in effect on January 1, 1983, except that changes made to the I.R. Code by the Tax Equity and Fiscal Responsibility Act of 1982 (P.L. 97-248), the Subchapter "S" Revision Act of 1982 (P.L. 97-354) the Miscellaneous Revenue Act of 1982 (P.L. 97-362) and the Technical Corrections Bill of 1982 (P.L. 97-448) shall be in effect in this state on and after the effective dates of the changes to the Internal Revenue Code made by those acts. (House Bill 62 as amended effective January 1, 1983, except as noted above.)

2. PRIORITY ORDER OF TAX CREDITS

New section 63-3029H was added to the Idaho Code. It provides that nonrefundable credits shall be applied to the tax liability before application of refundable credits. It also provides that if a taxpayer is entitled to more than one nonrefundable credit, the credits shall be applied in the order in which the statutes authorizing the credits were enacted. This results in the following order of priority for nonrefundable credits: (1) Credit for taxes paid to other states; (2) Credit for Political Contributions; (3) Credit for Contributions to Educational Institutions; (4) Credit for Gasohol Production; (5) Investment Tax Credits; (6) Credit for Contributions to Youth and Rehabilitation Facilities, and (7) New Jobs Credits. (House Bill 15 effective January 1, 1983.)

3. FRANCHISE TAX, PREPAID CREDIT

This amendment to section 11, Chapter 203, Laws of 1982, allows corporations with taxable years ending on December 31, 1983, to claim a credit equal to 6/12 of the franchise tax paid on the prior year's return. This change will conform to our present Income Tax Regulation 30.h.iii. (House Bill 63 effective July 1, 1983)

4. SUBSTANTIAL UNDERPAYMENT PENALTY

Idaho Code section 63-3046 was amended to provide for a 10 percent penalty for substantial understatement of tax. The penalty does not apply unless the understatement exceeds the greater of $5,000 ($10,000 for corporations) or 10 percent of the tax required to be shown on the return for the taxable year. The 10 percent penalty shall be added to the tax and will be based on any underpayment attributable to the understatement of tax. The amendment also defines "understatement" and explains mitigating circumstances which will preclude imposition of the penalty. (House Bill 12, effective July 1, 1983.)

5. NET OPERATING LOSS CARRYBACK LIMITATION

Amendments to Idaho Code section 63-3022(d) limit the amount of carryback losses to $100,000 for tax years commencing on or after January 1, 1983. The $100,000 loss limit may be carried back three (3) years and, if not absorbed by the income in the three prior years, the remainder of the loss may be carried forward ten (10) years. The taxpayer must make a binding election whether to carry the loss back or to ignore the carryback provisions and carry the losses forward. In either event the carryforward period is ten (10) years. (House Bill 29 as amended, effective January 1, 1983.)

6. DRUG ENFORCEMENT DONATION - TAX RETURN CHECKOFF

New section 63-3067C was added to the Idaho Code to provide for donations for drug enforcement to be made via an income tax return checkoff. An individual may designate all or part of their refund or an amount in addition to their tax liability, as their donation. (House Bill 207, effective January 1, 1983.)

7. STATUTE OF LIMITATIONS ON REFUND OF GROCERY CREDITS AND WITHHELD INCOME TAXES

Idaho Code section 63-3024A was amended to specify that a refund for grocery credits must be made within three (3) years of : (1) the due date, including extensions, of the return required under section 63-3030, Idaho Code, if the applicant is required to file a return, or (2) the 15th day of April of the year following the year to which the application relates if the applicant is not required to file a return. Idaho Code section 63-3035 was likewise amended to require a refund claim for withheld income taxes to be filed within three (3) years from the due date of the return in respect to which the tax withheld might have been credited. (House Bill 61, effective July 1, 1983.)

8. CORPORATION INCOME TAX RATE RAISED TO 7.7 PERCENT

Amendments to Idaho Code sections 63-3025 and 63-3025A have raised the corporation income tax and franchise tax rates to 7.7 percent of all taxable income. However, the tax shall not be less than twenty dollars ($20.00). The same legislation changed Idaho Code section 63-3082 so that corporations required to file returns must pay the $10.00 building fund tax whether or not they had any gross income during the taxable year to which the return applies. (House Bill 319, effective January 1, 1983.)

9. REVISED NEW JOBS CREDIT

Old Idaho Code sections 63-3029D through 63-3029G relating to New Jobs Credits were repealed and new sections 63-3029E and 63-3029F were enacted. The new law provides that:

a. The new employee must be employed in a newly defined "revenue producing enterprise".

b. Retail establishments and service establishments such as stores, shops and restaurants are not included in the definition of "revenue producing enterprise".

c. No credit is allowed unless the new employee works a minimum of nine (9) months during the taxable year for which the credit is claimed. The new employee must also work at least twenty (20) hours per week.

d. The new employee must be subject to income tax withholding and covered by unemployment insurance.

e. The credit amount authorized is $500 per new employee but the total credit shall not exceed 3-1/4 percent of net income from the taxpayer's corporate, proprietorship, partnership, farm, or small business corporation "revenue-producing enterprise" in which the employment occurred. Also, the total of this and all other credits, except for the credits allowed under sections 63-3024A, 63-3025D and 63-3029 (grocery credits, credit for maintaining a home for an aged family member, and credit for taxes paid to other states, respectively) shall not exceed 33 percent of the tax.

f. Any unused credit carryover may be carried forward three years.

Some of the other provisions of the new law remain the same as they were under the old law. (House Bill 192 as amended, effective January 1, 1983.)

10. INTEREST EXPENSE NOT DEDUCTIBLE TO PURCHASE TAX EXEMPT BONDS (CORPORATIONS)

Section 63-3022(a) was amended by the addition of the following language:

> (2) In the case of a corporation whose income is taxable under this chapter, no deduction shall be allowed for interest on indebtedness incurred or continued to purchase after January 1, 1983, or to carry obligations acquired after January 1, 1983, the interest of which is wholly exempt from the taxes imposed under this chapter. The amount of interest on indebtedness thus incurred or continued shall be an amount which bears the same ratio to the aggregate amount allowable (determined without regard to this section) to the taxpayer as a deduction for interest for the taxable year as the taxpayer's average adjusted basis of the obligations mentioned in the preceding sentence bears to such average adjusted basis for all assets of the taxpayer, or, at the option of the taxpayer, an amount which bears the same ratio to the aggregate amount allowable (determined without regard to this section) to the taxpayer as a deduction for interest for the taxable year as the taxpayer's interest income from the obligations mentioned in the preceding sentence bears to the taxpayer's total income for the taxable year.

(House Bill 330, effective January 1, 1983.)

11. CORPORATION INTEREST EXPENSE LIMITED IF INTEREST AND DIVIDEND INCOME IS NOT APPORTIONABLE

Section 63-3022(a) was further amended to limit corporation interest expense by the following language:

(1) In the case of a corporation whose income is computed pursuant to section 63-3027, Idaho Code, the interest expense deductible shall be an amount equal to interest and dividend income subject to apportionment, plus the amount, if any, by which the balance of interest expense exceeds interest and dividend income not subject to apportionment. Interest expense not included in the preceding sentence shall be directly offset against interest and dividend income not subject to apportionment.

(House Bill 315, effective retroactive for tax years beginning on and after April 1, 1982.)

12. INCOME TAX WITHHOLDING - NEW REPORTING PERIODS FOR LARGE ACCOUNTS - DUE DATES CHANGED

Amendments to Idaho Code, section 63-3025(a), establish a new category of large accounts which are accounts paying $3,000 or more per month per annum in withheld Idaho income taxes to the tax commission. These large accounts are required to pay withheld taxes as follows:

(1) For the withholding period May 1, 1983, through May 15, 1983, inclusive, payment and return must be made on or before May 20, 1983.

(2) On and after May 16, 1983, withholding periods begin on the 16th day of the month and end on the 15th day of the following month and return and payment shall be made not later than five (5) days after the end of the withholding period.

Also, the reporting due date for all withholding tax returns was moved up from the 25th day to the 20th day of the month succeeding the reporting period. (House Bill 130, effective March 1, 1983, as to these changes.)

SALES TAX

1. SALES TAX MONEYS ARE STATE MONEYS WHEN COLLECTED BY RETAILERS

New section 63-3623A, Idaho Code, provides that sales tax moneys collected by retailers becomes state money immediately upon collection and is not merely a debt owed by the retailer to the state. This protects the state moneys from claims to the money made by other creditors of the retailers. (House Bill 10 as amended, effective July 1, 1983.)

2. SALES TAX RATE INCREASED TO 4 PERCENT, DUE DATES CHANGED AND NEW REPORTING PERIODS FOR LARGE ACCOUNTS

The sales and use tax was increased from 3 percent to 4 percent by new section 63-3640, Idaho Code. The increase was effective from March 1, 1983, through June 30, 1984 (see following rate change to 4-1/2 percent, item 3). The moneys collected by the additional 1 percent shall be deposited into the general account.

Amendments to Idaho Code section 63-3623 changed the sales tax return due date from the 25th to the 20th of the month. Also, large sales tax account payers whose average sales and use taxes paid to the tax commission equals or exceeds $10,000 per month, must collect and pay the tax as follows:

Tax Collected For the Period	Date Tax Return Is Due
May 1-15, 1983	May 20, 1983
May 16-June 15, 1983	June 20, 1983

After the May 16-June 15, 1983, period, the monthly reporting period runs from the 16th of each month through the 15th of the following month and the due date is the 20th of each month (See Item 5. below for change in due dates.). (House Bill 130, effective March 1, 1983, as to these changes.)

3. SALES TAX RATE INCREASED TO 4-1/2 PERCENT

Section 63-3640, Idaho Code was amended to increase the sales and use tax rate to 4-1/2 percent for the period June 1, 1983, through June 30, 1984. (House Bill 325 as amended, effective June 1, 1983.)

4. CONTRACTORS EXEMPT FROM 1 PERCENT SALES TAX RAISE

Under new Idaho Code section 63-3640A, qualifying contractors are exempt from the 1 percent additional sales tax imposed for the period March 1, 1983, through June 30, 1984. Contractors may claim a refund for the 1 percent tax if: (1) the contract was negotiated or bid at the 3 percent tax rate; (2) the contract is written; (3) the contract was in effect on February 28, 1983, or was submitted for bid or bid in written form on or before February 28, 1983; and (4) the contract requires the sales or use tax to be borne by the contractor. A retailer who is unable to collect the 1 percent additional tax from a qualifying contractor may claim the refund otherwise available to the contractor. (House Bill 280, effective March 1, 1983.)

5. RETURN DUE DATE ON LARGE ACCOUNTS CHANGED

As noted in item 2. above, large sales tax accounts were established as a category of account payers whose returns would also be due on the 20th day of each month. A subsequent amendment to Idaho Code section 63-3623 established a due date of the 25th of each month, starting with the return due on July 25, 1983, for those accounts classified as large accounts ($10,000 per month). (House Bill 297, effective July 1, 1983.)

6. MANUFACTURER'S COUPONS NOT DEDUCTED FROM SALES PRICE

Amendment to Idaho Code section 63-3613 provides that the face value of manufacturer's refund coupons shall not be deducted from the sales price of tangible personal property for sales tax purposes. (Senate Bill 1106, effective July 1, 1983.)

MOTOR FUELS TAXES

1. RECODIFICATION OF MOTOR FUELS LAWS

Section 49-127A, Idaho Code, was amended to eliminate reporting under schedule "B" of section 49-127, by vehicles with a maximum gross weight of over 16,000 pounds.

Chapter 24, title 63, Idaho Code, was repealed and a new Chapter 24, title 63, was added to provide a recodification of fuels taxation laws and a special fuels reporting system. Some of the changes are as follows:

a. Refunds for tax paid on gasoline used for certain nonhighway uses may be claimed on taxpayer's income tax return (Idaho Code 63-2410(5)(a)).

b. Tax is imposed on special fuels for the privilege of using public highways. The tax also applies to special fuels delivered into a bulk storage tank if used for highway use (Idaho Code 63-2417).

c. Taxpayers may pay the tax imposed by section 63-2417 with their income or franchise tax returns (Idaho Code 63-2421(1)).

d. Persons not required to file income tax returns may pay the tax imposed by section 63-2417 on a form to be provided by the tax commission (Idaho Code 63-2421(2)).

e. Special fuels tax refunds may be claimed on taxpayer's income tax return (Idaho Code 63-2423(3)).

f. Gaseous fuels will no longer be paid by purchase of a window sticker. Instead, the regular tax rate will apply after conversion of measurement of the gaseous fuel to an equivalent of gallons of gasoline.

g. Vehicles over 16,000 pounds using special fuels will pay tax quarterly to the State Tax Commission under a permit system. (House Bill 281 as amended, effective July 1, 1983.)

2. GASOLINE TAX RATE INCREASED TO 14-1/2 CENTS PER GALLON

Section 63-2405 was amended to increase the rate from 12-1/2 cents to 14-1/2 cents per gallon. One cent of the increase is for the use of local units of government to be used to maintain and construct local streets and roads. (House Bill 246, effective April 14, 1983.)

UNCLAIMED PROPERTY

HOLDING PERIOD REDUCED ON UNCLAIMED PROPERTY

Recodification of Chapter 5, Title 14, Idaho Code, resulted in the old fifteen (15) year holding period for abandoned, unclaimed property being reduced, resulting in such unclaimed property becoming subject to state custody in a shorter period of time. The new holding period is seven (7) years except as provided below:

1. Travelers checks - Fifteen (15) years.

2. Life insurance:

   a. Funds owing under any life or endowment policy or annuity contract matured or terminated - Five (5) years.

   b. Life insurance or endowment policy or annuity contract not matured by actual proof of death and the insured would have attained the limiting age under the mortality table on which the reserve is based - Two (2) years.

3. Utility deposits after termination of service - One (1) year.

4. Refunds held by business associations unless otherwise ordered by the court or administrative agency - One (1) year.

5. Stock and other intangible interest in business associations - Seven (7) years, plus additional time if there are less than seven (7) unclaimed dividends or other distributions relating to the interest. After seven (7) years and seven (7) unclaimed dividends or other distributions are unclaimed, all dividends to date and the underlying shares, issued in the name of the Idaho State Tax Commission, should be reported and remitted if the owner cannot be located.

6. Intangible property held in business association dissolution - One (1) year after date of final distribution.

7. Property held by courts and public agencies - One (1) year.

8. Gift certificates and credit memos - Five (5) years.

9. Wages - One (1) year.
   (House Bill 100, effective July 1, 1983.)

MISCELLANEOUS

1. APPEALS IN LARGE CASES ($10,000 OR MORE) BOARD OF TAX APPEALS BYPASSED

The right of a taxpayer to appeal redeterminations made by the state tax commission was changed by amending Idaho Code section 63-3049 with the following additional language: "In the case of sales or use tax and corporate income tax decisions by the state tax commission, when the amount in dispute at the time the Notice of Deficiency Determination/Overassessment is issued exceeds twenty-five thousand dollars ($25,000), no appeal to the board of tax appeals shall be allowed." (House Bill 336, effective July 1, 1983.)

2. RECOUP COST OF MAILING RULES AND REGULATIONS

Idaho Code section 63-3039 was amended to allow the tax commission to charge for the actual cost incurred in mailing rules, regulations and statistics. Also, Idaho Code section 63-514 was amended to allow the tax commission to charge users, except county assessors, for the actual cost of printing and mailing property tax rules and regulations. (House Bill 13, effective July 1, 1983.)

DEPARTMENT OF REVENUE AND TAXATION
STATE OF IDAHO, STATE TAX COMMISSION

BRIEF NARRATIVE DESCRIPTION OF THE PRINCIPAL REVENUE PROGRAMS IN IDAHO

Following is a brief narrative description of the various principal revenue programs in Idaho. It is here offered for quick general reference.

PROPERTY TAX

The property tax in Idaho is used entirely for the support of public schools, cities, counties, and special districts. No property tax has been levied and collected to finance state needs, except for bonded indebtedness since 1965.

The property tax applies to homes, farms, stores, factories, warehouses, professional and commercial offices and virtually all other types of privately owned real estate, as well as to such personal property as machinery and equipment, farm implements and office furniture and equipment.

Real and personal property is appraised by the county assessor. Taxes on real and secured personal property are due by the 20th of December and are collected by the county treasurer. One-half of the tax can be paid by December 20 and the other half by June 20 next without penalty. Unsecured personal property is valued by the assessor and the taxes due thereon are collected by the treasurer upon demand, or not later than December 20 of the tax year.

Inventories, livestock and intangibles are not subject to taxation. Household belongings and clothing are not taxed. Neither are automobiles which are licensed under the state's motor vehicle laws. Other full exemptions include properties of religious, fraternal and educational organizations and institutions. Partial exemptions are available for residential improvements and the speculative value of agricultural land.

The rate of taxation of property is governed by the needs of the various taxing authorities. County Commissioners, City Councils and School Trustees hold public budget hearings and approve or adjust budgets submitted. Bonded indebtedness must be approved by a two-thirds majority of the property owners affected. Representative city tax rates as a percent of assessed value levied on property within cities for ten representative cities in 1982 were as follows:

Boise	1.274%	Lewiston	1.773%
Burley	.877%	Payette	1.417%
Caldwell	1.346%	Pocatello	1.311%
Coeur d'Alene	1.453%	Salmon	1.218%
Idaho Falls	1.401%	Twin Falls	1.229%

When an individual property owner disagrees with the assessed valuation, his complaint should be taken first to the assessor. In the event further action is deemed necessary, the following avenues are open to the property owner:

1. The County Board of Equalization.
2. The State Board of Tax Appeals.
3. The District Court.
4. The Supreme Court.

County officials who administer the valuation and taxation of property are offered aid and training through the State Tax Commission's Education Department.

INSURANCE COMPANIES

Title and abstract companies pay ad valorem taxes on their real property at the same rate as other property owners. Title insurance companies that issue title insurance policies on real estate are required to register with the Idaho Department of Insurance and pay, in lieu of personal property taxes, 1% of their adjusted gross premiums.

PERSONAL INCOME TAX

In the operation of its government, Idaho places a considerable reliance upon personal and corporate income taxes. Idaho has had a personal income tax since 1931. For salaried workers, the income tax is collected mainly by withholding. The method is similar to the federal system, in that withholding rates are tailored to the income, personal exemptions, etc. of the employee. The withholding tables and formulas approximate as nearly as possible the actual tax liability of each wage earner.

Every employer must withhold from wages, salaries and bonuses an amount substantially equivalent to the tax due. Farmers and all other employers exempt from withholding under the Internal Revenue Code are required to withhold 1% of gross wages.

For years beginning on or after January 1, 1959, Idaho has adopted the federal definition of taxable income with some adjustments:

Rate to Apply to the State Taxable Balance

Rate of Tax:	If Single	Rate of Tax:	If Joint:
1st $1,000	2.0%	1st $2,000	2.0%
Next $1,000	4.0%	Next $2,000	4.0%
Next $1,000	4.5%	Next $2,000	4.5%
Next $1,000	5.5%	Next $2,000	5.5%
Next $1,000	6.5%	Next $2,000	6.5%
All Over $5,000	7.5%	All Over $10,000	7.5%

Resident individuals are allowed a $15 grocery tax credit against income taxes for each person for whom a deduction is taken ($30 for senior citizens).

A $10 Permanent Building Fund Tax is paid by every taxpayer required to file a return except persons who are blind or receiving public assistance at the close of their tax year. Spouses filing joint returns are deemed single persons for this purpose.

Personal exemptions are the same as those for federal income tax purposes for all taxable years other than 1979. For 1979 only, the Idaho personal exemption remains at $750, even though it is $1,000 for federal purposes.

Residents, or part-year residents, other than corporations, are allowed a credit for taxes paid to another state on income received from sources outside Idaho if the income is taxed by Idaho and the other state.

A tax is imposed for each taxable year on all taxable income of resident individuals, estates and trusts. The taxable income of part-year residents from sources within the state is determined in the same manner as provided for nonresidents.

Full-time members of the Armed Forces of the United States whose full-time duty was continuous and uninterrupted for one hundred twenty (120) consecutive days or more are not taxable on military income earned outside this state. All nonmilitary income of Idaho residents is taxable. Active duty military income of Idaho residents is taxable if it is earned within Idaho.

For tax years beginning on or after January 1, 1982, a tax credit is allowed for each new business employee. The credit is $500 the first taxable year for which the credit is claimed; $300 during the second year; and $100 during the third year. The total tax credit for new employees, together with all other tax credits shall not exceed 50% of the tax for the taxable year for which the credit is claimed.

For tax years beginning on or after January 1, 1983, the total credit amount authorized is $500 per new employee. The total credit shall not exceed 3 1/4% of net income from the taxpayer's "revenue-producing enterprise" in which the employment occurred. Also, the total of this and all other credits, except for the credits allowed under sections 63-3024A, 63-3025D and 63-3029 (grocery credits, credit for maintaining a home for an aged family member, and credit for taxes paid to other states, respectively) shall not exceed 33% of the tax.

A 3% investment tax credit is allowed for taxable years beginning on or after January 1, 1983. Qualifying investments made during taxable years commencing after December 31, 1981, shall be allowed the credit against 1983 taxes.

Net operating loss carrybacks are limited to $100,000 for tax years commencing on or after January 1, 1983. The $100,000 loss limit may be carried back three (3) years and, if not absorbed by the income in the three prior years, the remainder of the loss may be carried forward ten (10) years. The taxpayer may, in lieu of carrying the loss back, elect instead to carry the loss forward for up to ten (10) years or until it has been completely absorbed.

CORPORATE NET INCOME TAX AND FRANCHISE TAX

Effective for taxable years beginning on and after January 1, 1983, the corporation tax rate is 7.7% of all taxable income. An additional tax of $10 is paid by every taxpayer filing a return, with the exception of those electing to file under the provisions of Section 1374 of the Internal Revenue Code as a "Subchapter-S Corporation". The tax shall not be less than $20. Subchapter-S corporations are required to pay the $20 minimum. Subchapter-S corporations may be required to pay tax upon Idaho income of nonresident shareholders if such shareholders do not report the income on their own nonresident individual returns.

Taxable income is "taxable income" as defined in the Internal Revenue Code with certain adjustments. Multistate corporations whose only activity within Idaho consists of sales not in excess of $100,000 may instead pay a tax at the rate of 1% of gross sales within Idaho.

All domestic and foreign corporations having a business situs in the State of Idaho are subject to this tax. Multistate corporations are subject to allocation and apportionment sections of the Uniform Division of Income for Tax Purposes Act.

Insurance companies, in lieu of this tax, pay a tax based upon premiums.

The prior corporate franchise tax was paid with the filing of the corporation's annual income tax return at the rate of .2% of the corporation's net taxable Idaho income (distributable Idaho income of Subchapter-S corporations). The minimum tax was $20 and the maximum tax $500 for each corporation authorized or qualified to conduct business within Idaho.

The above-mentioned franchise tax was repealed for taxable years ending on or after July 1, 1983.

For tax years beginning on or after January 1, 1982, a tax credit is allowed for new business employees. The credit is $500 during the first taxable year for which the credit is claimed; $300 during the second year; and $100 during the third year. The total tax credit for new employees, together with all other tax credits shall not exceed 50% of the tax for the taxable year for which the credit is claimed.

For tax years beginning on or after January 1, 1983, the credit amount authorized is $500 per new employee. The total credit shall not exceed 3-1/4% of net income from the taxpayer's "revenue-producing enterprise" in which the employment occurred. Also, the total of this and all other credits shall not exceed 33% of the tax.

A 3% investment tax credit is allowed for taxable years beginning on or after January 1, 1983. Qualifying investments made during taxable years commencing after December 31, 1981 shall be allowed the credit against 1983 taxes.

Net operating loss carrybacks are limited to $100,000 for tax years commencing on or after January 1, 1983. The $100,000 loss limit may be carried back three (3) years and, if not absorbed by the income in the three prior years, the remainder of the loss may be carried forward ten (10) years. The taxpayer may, in lieu of carrying the loss back, elect instead to carry the loss forward for up to ten (10) years or until it has been completely absorbed.

SALES TAX

Idaho has a 4-1/2% sales and use tax on all tangible personal property purchased or consumed in the State of Idaho. This tax alsc applies to admissions and fees for recreation and motel and hotel accommodations (unless for continuous residence in excess of 30 days). A seller's permit is issued without fee. Excluded from the tax are utilities, motor fuels, prescription drugs, and tangible personal property used in manufacturing, farming, processing, mining, and fabricating activities.

Purchasers of motor vehicles through private sales are liable for payment of sales tax at the time of licensing and titling.

HOTEL/MOTEL ROOM SALES TAX - BOISE AUDITORIUM DISTRICT

Effective January 1, 1979, a retail sales tax is levied upon the user or occupant of a hotel or motel room in the Boise metropolitan area. The tax is imposed at the rate of 2% of the total amount charged for the furnishing of such hotel or motel rooms.

An exemption from this 2% room tax, which is charged in addition to the 4-1/2% sales and use tax previously mentioned, is available to occupants residing in a motel or hotel room continuously under terms of a lease or similar agreement for more than seven (7) days.

TRAVEL AND CONVENTION, HOTEL/MOTEL TAX (STATEWIDE)

This statewide 2% tax on hotel/motel rooms and campgrounds became effective July 1, 1981. The tax is a retail sales tax imposed on the user or occupant of a hotel/motel room or campground.

Occupants residing in a room or campground for more than twenty-eight (28) consecutive days are exempt from paying the tax.

MISCELLANEOUS TAXES, LICENSES AND FEES

Idaho, like all other states, has a large number of taxes which apply to only a single product, service or occupation. Usually these taxes are nominal in character or apply only to a limited number of businesses or individuals. Idaho also licenses a long list of occupations. Applicants usually must possess certain qualifications and pass an examination before receiving their license. While licensed, they usually have to meet certain occupational standards of performance.

MINE LICENSE TAX

Rate of tax: 2% of the value of ores mined or extracted; due and payable on the 15th day of the fourth month following the close of the taxable year. This tax applies to every person, partnership, company, joint stock company, trust, corporation or association in the business of mining.

SEVERANCE TAX

Effective July 1, 1981, in addition to the tax imposed by Idaho Code, Section 47-330, a 2% tax was imposed on all oil or gas produced, saved and sold, or transported from the premises in Idaho where produced. The tax is based on the market value of the oil or gas produced at the site of production.

TOBACCO AND CIGARETTE TAX

Cigarettes are taxed at the rate of 91/200 of 1 cent for each cigarette, which tax shall be paid by the wholesaler and collected by the State Tax Commission. All tobacco products are subject to tax in the State of Idaho. Tobacco products are taxed at 35% of the wholesale sale price.

ANNUAL CIGARETTE LICENSE

Retail	$10.00	
Wholesale - Fixed	25.00	
Wholesale - Mobile	25.00	
Vending Machine Operator	10.00	and in addition,
Each vending machine	2.00	

All cigarette licenses expire on December 31 of each year. Licenses are issued by the State Tax Commission.

INHERITANCE AND GIFT TAXES

Idaho has no gift tax, per se.

Idaho imposes an inheritance tax according to the relationship of the beneficiary to decedent and the amount received.

The tax is computed on the true market value, at the time of death, of the decedent's net estate at the rates set out in the schedule below. Exemptions are deducted from the aggregate value of the property transferred and the tax is computed on the remainder. In computing the tax, it should also be remembered that Idaho is a community property state and the laws governing inheritance of community property differ from those governing the descent of separate property. All property passes to a surviving spouse exempt from inheritance tax. The tax is computed on estates of nonresident decedents in the same manner as in the case of resident decedents.

Transfers are taxable when made by will, intestate law, grant or gift in contemplation of death, or grant or gift intended to take effect in possession or enjoyment at or after death. Jointly held property is taxable at the death of one of several joint owners.

Transfers of real and tangible personal property located within the state are subject to tax. Intangible personal property which has gained a business situs within the state is also taxable under the Idaho statutes; however, states having a reciprocal agreement of exemption are generally recognized and can exercise the exemption.

THESE EXEMPTIONS BECAME EFFECTIVE ON JANUARY 1, 1982

(NOTE: Transfers, created by the death of a person owning property which are subject to the Idaho Transfer and Inheritance Tax Laws, AFTER DECEMBER 31, 1981, will be entitled to the applicable exemptions contained hereon.)

EXEMPTIONS AND RATES	CLASS 1	CLASS 2	CLASS 3	CLASS 4
	Husband, wife lineal issue, lineal ancestor, adopted child (conditional)	Brother, sister descendant of same, daughter-in-law, son-in-law.	Brother or sister of the father or mother, or descendants of same.	Other degree of collateral consanguinity, stranger-in-blood, body politic or corporate.

EXEMPTIONS
Widow or Widower - All exempt
Minor Child of
Decedent -$50,000
Others -$30,000 $10,000 $10,000 $10,000

RATES Value of Inheritance In Excess of Exemption		CLASS 1 Tax on Col. 1	CLASS 1 Rate on Ex.	CLASS 2 Tax on Col. 1	CLASS 2 Rate on Ex.	CLASS 3 Tax on Col. 1	CLASS 3 Rate on Ex.	CLASS 4 Tax on Col. 1	CLASS 4 Rate on Ex.
$ 0	$25,000	$ 0	2%	$ 0	4%	$ 0	6%	$ 0	8%
25,000	50,000	500	4%	1,000	6%	1,500	9%	2,000	14%
50,000	100,000	1,500	6%	2,500	8%	3,750	12%	5,500	20%
100,000	200,000	4,500	8%	6,500	12%	9,750	15%	15,000	30%
200,000	500,000	12,500	10%	18,500	16%	24,750	20%	45,500	30%
500,000		42,500	15%	66,500	20%	84,750	25%	135,500	30%

An additional exemption is allowed in the amount that when added to the above exemptions, will equal the federal unified credit equivalent.

TAX ON GASOLINE

The tax on gasoline is 14-1/2 cents per gallon. Off-the-road users are granted refunds for taxes on gasoline not used in operating vehicles on public roads. All passenger cars and pickups, 8,000 pounds gross weight and under, not used exclusively for hire need not qualify as a special fuel user but will pay fuel tax as follows:

a. Vehicles bearing Idaho licenses must be registered with the county assessor.

b. Vehicles bearing license plates from states other than Idaho will be required to pay the 14-1/2 cents state tax at time of purchase of special fuels.

The tax on gasohol (blended from anhydrous ethonol, manufactured in Idaho) is 4 cents less than the tax on gasoline. For users of fuel other than gasoline, a use fuels tax exists also at the rate of 14-1/2 cents per gallon. A tax of 3-1/2 cents per gallon is imposed on all aviation fuel except for military aircraft.

TAX ON SPECIAL FUEL

The special fuels (diesel, propane, natural gas) tax is collected at the pump on fuel delivered into any motor vehicle, regardless of weight, unless the vehicle displays a 96-hour trip permit or an Idaho Special Fuel permit. Holders of valid special fuel permits buy fuel free of tax and pay quarterly based on actual consumption. Special fuel tax rates are as follows:

Diesel	14-1/2 cents per gallon
Propane	10-1/2 cents per gallon
Natural Gas	11.4 cents per therm

50% HOMEOWNERS EXEMPTION

In November 1982 an initiative measure to exempt the lesser of 50% or $50,000 of the market value of residential property was passed by the electorate. This measure was then amended by HB254 passed by the 1983 Idaho Legislature to restrict the exemption to owner-occupied residential property only.

The effective date of the new exemption was January 1, 1983, and it replaced the expiring 20% or $10,000 homeowners exemption which had been in effect since 1980.

Budget Growth Provisions: HB306 amended Idaho Code 63-2220, changing the growth factor which may be used to determine the amount that the ad valorem portion of the operating budget of any taxing district may increase above the 5% annual limit. This budget may now be increased by an amount equal to 80% of the annual increase in market value multiplied by the current levy. Previously, only 50% of the increased market value could be used in this calculation.

AUDIT AND FIELD SERVICES

Audit

The bureau is charged with the responsibility of conducting audits of tax returns filed by the various individuals and businesses whose activities require them to report their liabilities under the tax revenue programs which are administered by the State Tax Commission.

Since an effective audit function is a key factor necessary to the development of voluntary compliance and to the creation of enforced compliance in circumstances where voluntary compliance is lacking, the bureau has, during the last few years, committed a considerable portion of its resources to the development of its audit staff. This training, together with an expanded emphasis upon audit and program planning and the creation of improved audit selection, implementation and review procedures, has consistently improved audit productivity during the past few years. Audit generated revenues for the past four years are shown below.

	FY 1979-80	FY 1980-81	FY 1981-82	FY 1982-83
Sales & Use Tax	$1,548,808	$1,660,925	$ 997,016	$2,713,795
Motor Fuel Taxes	404,425	309,400	435,635	381,445
Cigarette & Tabacco Taxes	34,230	41,338	31,478	12,978
Beer & Wine Taxes	8,021	30,738	31,157	44,325
Income Taxes:				
Corporate	1,827,745	6,194,111	2,659,712	2,399,164
Individual	1,130,911	1,096,483	* 1,196,430	*2,549,961
Inheritance Tax	472,323	699,971	696,641	675,458
Unclaimed Property	58,796	77,052	125,557	109,571
Recoveries	$5,485,259	$10,110,018	$6,173,626	$8,886,697

*Includes nonfiler enforcement recoveries.

As a result of the increased staff development efforts which have taken place during the past three years and because funding was made available, several reclassifications of positions from Tax Auditor and Senior Tax Auditor to Senior and Principal Tax Auditor were accomplished during FY-83. These reclassifications will allow a concentration of audit effort upon larg , more sophisticated business taxpayers whose tax returns, due to their s.ze and complexity, contain greater audit potential than do those which have been examined in the past.

The sales and use tax and motor fuel and miscellaneous tax audit section has undergone an internal reorganization which will transfer processing responsibilities to the Revenue Operations Bureau, shift responsibility for analysis of various fuel and miscellaneous tax reports from audit to clerical personnel and, as a result, allow expanded audit coverage of the fuel and miscellaneous taxes.

With the favorable decision of the U.S. Supreme Court in the recently decided Container Corporation case, prior uncertainties with respect to the validity of the combined reporting concept for the state corporate income tax purposes were generally resolved. With the Court's finding that combination is the appropriate reporting method for a worldwide unitary business enterprise, many of the corporate income tax audit appeals that have accumulated due to the uncertainty that followed earlier decisions are expected to be resolved during FY 1984 in accordance with the original audit findings.

The FY 1984 expansion of our audit and nonfiler enforcement resources will make possible continued progress in our pursuit of an adequate level of audit coverage and will promote improved voluntary compliance.

UNIFORM ASSESSMENT

Section 63-201A, Idaho Code, directs the State Tax Commission to develop and provide uniform forms, computer software and parcel numbering assistance to Idaho counties for the purpose of assisting the counties in achieving and maintaining equity and uniformity in property appraisals and property taxation.

Since the program was enacted by the Legislature in 1977, a great deal of progress has been made. The following programs are in effect:

Uniform Parcel Number	28 Counties (completed, in progress, or planned)
Uniform Forms	44 Counties
*Software in Use	25 Counties
Burroughs L-Series Programs in Use	7 Counties
*Software Packages in Use	Property Master Control Files Residential Appraisals Personal Property Appraisals Property Tax Billing Property Tax Receipting and Apportionment Sales Mobile Home Appraisal Agricultural Land Appraisal

The uniformity of property appraisals and property taxation has improved significantly. Concurrently, counties are obtaining much greater and more efficient utilization of their installed computers.

The cost savings and benefits to counties are immeasurable. This program could not be duplicated by individual counties, because of limited budget and extremely limited in-house expertise.

LEGAL SECTION

Idaho Code Section 63-3066 directs the Attorney General to act as legal counsel and advisor to the State Tax Commission. There are presently assigned to the State Tax Commission as legal counsel five Deputy Attorneys General. These attorneys have primary responsibility for acting as counsel for the State Tax Commission and for representing the interests of the Commission before the courts. Secretarial support is provided by the Tax Commission. In addition to the duties listed above, the attorneys advise and assist the Tax Commission in processes or resolving administrative tax appeals with the Commission, drafting regulations and legislation, and other legal matters.

The role of the Legal Section requires accomplishment of four principal tasks. These are:

1. To provide the State Tax Commission and its staff with sound and timely legal advice and counsel regarding all areas of Commission operations.

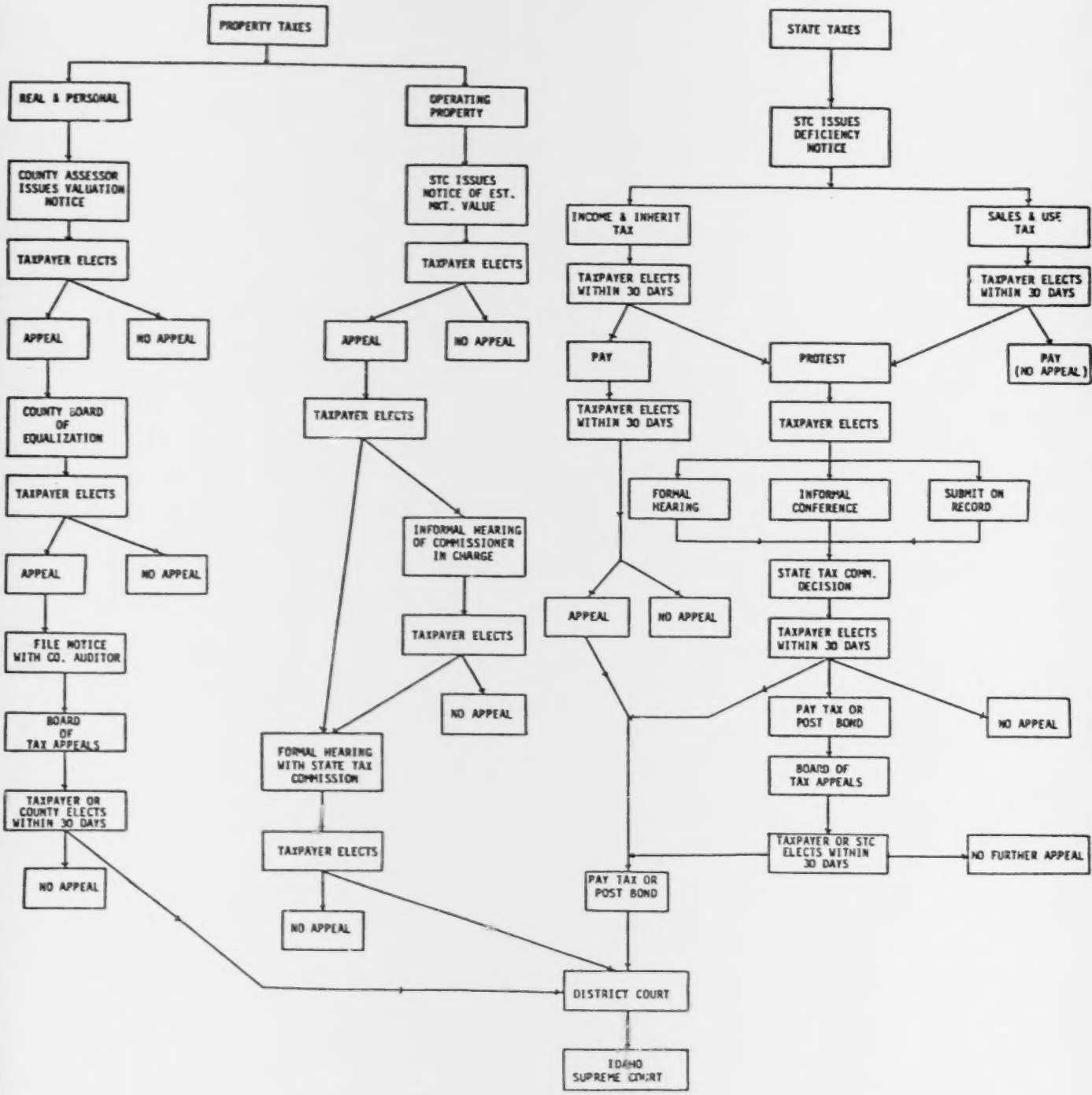
2. To represent the State Tax Commisison in court and before the Board of Tax Appeals.

3. To draft proposed legislation and regulations and to supervise the regulation promulgation process.

4. To supervise the administrative hearings process within the Commission and propose timely decisions on tax appeals consistent with the laws of the state and the Commission's regulations.

During this reporting period the Legal Section implemented a highly effective tax compliance program using the writ of mandate procedure outlined in Section 63-3030A, Idaho Code. This has been a well-publicized campaign that has resulted in a significant increase in the number of taxpayers who voluntarily file delinquent returns.

TAXPAYERS APPEAL PROCEDURE - STATE OF IDAHO



TAX CALENDAR FOR COLLECTION OF REVENUE

Type of Tax	Due Date of Application or Report
Beer Revenue Tax	15th of each month
Cigarette License	Annually on January 1
Cigarette Tax	Collected by sale of stamps
Individual Income Tax	15th day of 4th month following close of taxable year
Corporation Income Tax	15th day of 4th month following close of taxable year
Income Tax, Employers' Monthly Withholding Tax Returns	Jan. 20, Feb. 20, March 20, April 20, May 20, June 20, July 20, Aug. 20, Sept. 20, Oct. 20, Nov. 20, Dec. 20
Income Tax, Employers' Quarterly Withholding Tax Returns	January 20, April 20, July 20 and October 20
Income Tax, Farmer-Employers' Yearly Withholding Tax Returns	January 20
Kilowatt Hour Tax	15th of each month
Mine License Tax	15th day of 4th month following close of taxable year
Motor Fuels Tax Reports	Last day of the following month
Sales Tax	20th of each month
Tobacco Tax	20th of each month
Wine Tax	15th of each month
Inheritance Tax	Nine months from date of death of decedent
Hotel/Motel Tax (Greater Boise Auditorium District)	20th day of each month for prior month
Travel & Convention Tax (Statewide Hotel/Motel Tax)	20th day of each month

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Source

Fiscal Years 1982 and 1983

SOURCE	FISCAL YEAR 82	FISCAL YEAR 83	INCREASE (DECREASE)
INDIVIDUAL INCOME TAX			
Filing Collection	66,571,986.65	64,878,569.99	
Withholding Collection	197,590,277.65	207,966,413.35	
GROSS COLLECTIONS	264,162,264.30	$272,844,983.34	$ 8,682,719.04
DISTRIBUTED TO:			
General Account	200,563,395.06	210,793,921.14	
State Refund Account	52,495,143.74	58,288,772.29	
Building Suspense Account	9,872,399.27.	2,513,516.00	
+-State Building Account	1,082,080.00	1,064,050.00	
+-Admin.-Non-Game Management	16,200.00	16,200.00	
+-Fish & Game Contributions	64,927.23	72,663.04	
+-Political Contributions	68,119.00	59,254.00	
+-U.S. Olympic Donation	0.00	36,606.87	
+-Drug Enforcement Donation	0.00	0.00	
-Filing Refunds	43,625,625.44	55,448,405.38	
-Withholding Refunds	387,015.21	220,540.41	
-Grocery Tax Credit	1,057,414.29	1,057,105.00	
+-Bldg Susp to Bldg Acct Trans	2,025,430.00	2,513,516.00	
=Accrued to General Account	215,835,453.13	212,356,642.64	
CORPORATE INCOME TAX	44,665,418.39	38,812,538.09	
Franchise Tax	936,607.84	861,046.05	
GROSS COLLECTIONS	$ 45,602,026.23	$ 39,673,584.14	$ -5,928,442.09
DISTRIBUTED TO:			
General Account	36,342,973.19	30,832,169.87	
State Refund Account	9,085,743.04	8,640,446.27	
+-Multistate Tax Compact Acct	26,360.00	51,938.00	
+-State Building Account	146,950.00	149,030.00	
-Refunds	5,418,163.35	10,191,343.30	
=Accrued to General Account	40,010,552.88	29,281,272.84	
GRAND TOTAL OF INCOME TAX	$309,764,290.53	$312,518,567.48	$ 2,754,276.95

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Source

Fiscal Years 1982 and 1983

SOURCE	FISCAL YEAR 82	FISCAL YEAR 83	INCREASE (DECREASE)
SALES TAX			
Sales Tax - 3%	$146,206,912.31	$145,008,051.86	
Sales Tax: Other Agen-3%	146,200.21	141,107.84	
Sales Tax: Other Agen-4%	0.00	75,822.57	
Sales Tax - 4 1/2%	0.00	1,726,249.95	
Sales Tax - 4%	0.00	34,871,285.50	
Sales Tax 4 1/2% Gen Acct	0.00	863,109.93	
Sales Tax 4% Gen Acct	0.00	11,640,192.61	
Sales Tax Refund Acct - 4%	0.00	12,303.78	
Multistate Tax Compact Acct	36,540.00	17,262.00	
GROSS COLLECTIONS	$146,206,912.31	$165,441,061.43	$ 19,234,148.94
-Refunds, 3%	311,799.75	168,913.49	
-Refunds, 4%	0.00	12,303.78	
Net Collections	145,895,112.74	165,259,844.16	
DISTRIBUTED TO:			
General Account	98,720,229.16	115,406,975.15	
Sales Tax Refund Acct. 3%	311,799.75	168,913.49	
Sales Tax Refund Acct. 4%	0.00	12,303.78	
Multistate Tax Compact Acct	36,540.00	17,262.00	
Public School Income	14,585,857.28	15,266,345.71	
Allocation to Counties	14,585,857.28	15,266,345.71	
+-State Building Account	500,000.00	500,000.00	
-Social Security Trust	17,466,629.02	18,802,915.59	
=Accrued General Account	98,720,229.16	115,406,975.15	
CIGARETTE LICENSES			
GROSS COLLECTIONS	$ 29,542.00	$ 30,336.00	$ 794.00
-Refunds	46.00	0.00	
Net Collections	29,496.00	30,336.00	
DISTRIBUTED TO:			
Refund Fund	46.00	0.00	
General Account	29,496.00	30,336.00	
=Accrued General Account	29,496.00	30,336.00	

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Source

Fiscal Years 1982 and 1983

SOURCE	FISCAL YEAR 82	FISCAL YEAR 83	INCREASE (DECREASE)
CIGARETTE TAXES			
GROSS COLLECTIONS	$ 9,244,270.91	$ 9,288,920.63	$ 44,649.72
-Refunds	95,536.12	90,998.54	
Net Collections	9,144,734.79	9,179,922.09	
DISTRIBUTED TO:			
General Account	6,715,084.24	6,746,191.88	
State Refund Account	101,582.25	90,925.99	
+-State Building Account	1,004,735.82	1,010,768.15	
-Water Pollution	1,004,678.69	1,010,768.15	
-Cancer Control	333,247.04	335,266.46	
-Central Tumor Registry	85,000.00	95,000.00	
=Accrued General Account	6,717,130.73	6,746,119.33	
BEER TAX			
GROSS COLLECTIONS	$ 3,574,628.92	$ 3,531,997.16	$ -42,631.76
-Refunds	876.49	0.00	
Net Collections	3,573,752.43	3,531,997.16	
DISTRIBUTED TO:			
General Account	1,669,892.95	1,650,346.07	
-Alcoholism Treatment	714,280.34	705,623.62	
+-State Building Account	1,190,455.63	1,176,027.47	
=Accrued General Account	1,669,016.46	1,650,345.07	
WINE TAX			
GROSS COLLECTIONS	$ 759,143.17	$ 778,191.76	$ 19,048.59
-Refunds	0.00	0.00	
Net Collections	759,143.17	778,191.76	
DISTRIBUTED TO:			
General Account	675,331.99	692,239.34	
-Alcoholism Treatment	83,811.18	85,952.42	
=Accrued General Account	675,331.99	692,239.34	
KILOWATT HOUR TAX			
GROSS COLLECTIONS	$ 1,755,555.72	$ 2,176,882.09	$ 421,326.37
-Refunds	0.00	0.00	
Net Collections	1,755,555.72	2,176,882.09	
DISTRIBUTED TO:			
General Account	1,755,555.72	2,176,882.09	
=Accrued General Account	1,755,555.72	2,176,882.09	

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Source

Fiscal Years 1982 and 1983

SOURCE	FISCAL YEAR 82	FISCAL YEAR 83	INCREASE (DECREASE)
MINE LICENSE TAX			
GROSS COLLECTIONS	$ 2,449,408.67	$ 687,627.72	$ -1,761,780.95
-Refunds	4,690.00	14,343.00	
Net Collections	2,444,718.67	673,284.72	
DISTRIBUTED TO:			
General Account	2,449,408.67	687,627.72	
=Accrued General Account	2,444,718.67	673,284.72	
TOBACCO TAX			
GROSS COLLECTIONS	$ 974,204.08	$ 1,095,211.94	$ 121,007.86
-Refunds	16,213.68	5,568.70	
Net Collections	957,990.40	1,089,643.24	
DISTRIBUTED TO:			
Refund Fund	10,418.61	8,159.78	
Water Pollution	963,785.47	1,087,052.16	
INHERITANCE TAX			
GROSS COLLECTIONS	$ 3,474,712.17	$ 3,572,183.90	$ 97,471.73
-Refunds	477,402.89	223,166.84	
Net Collections	2,997,309.28	3,349,017.06	
DISTRIBUTED TO:			
Inheritance Tax Refund Acct	477,402.89	223,166.84	
Counties - Inheritance Tax	408,535.41	769,076.52	
Water Pollution	2,588,773.87	2,579,940.54	
UNCLAIMED PROPERTY			
GROSS COLLECTIONS	$ 238,535.23	$ 219,361.56	$ -19,173.67
-Disbursements	124,713.11	41,236.24	
Net Collections	113,822.12	178,125.32	
DISTRIBUTED TO:			
Trust Fund-Unclaimed Property	238,535.23	44,050.21	
Transfer - General Account	0.00	175,311.35	
=Accrued General Account	0.00	175,311.35	
ESCHEAT SUSPENSE			
GROSS COLLECTIONS	$ 56,109.19	$ 8,425.67	$ -47,683.46
-Refunds	3,241.12	25,094.48	
Net Collections	52,868.01	-16,668.81	
DISTRIBUTED TO:			
Trust Fund - Escheat	56,109.13	-541.81	
Transfer-Perm Bldg Fund	0.00	2,286.48	
Transfer-Public School	0.00	6,681.00	

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Source

Fiscal Years 1982 and 1983

SOURCE	FISCAL YEAR 82	FISCAL YEAR 83	INCREASE (DECREASE)
CAR CO.'S AD VALOREM TAX			
GROSS COLLECTIONS	$ 108,167.28	$ 133,697.50	$ 25,530.22
DISTRIBUTED TO:			
Public School Income Acct	108,167.28	133,697.50	
SPECIAL FUELS			
GROSS COLLECTIONS	$ 601,397.66	$ 1,143,138.42	$ 541,740.76
-Refunds	0.00	0.00	
Net Collections	601,397.66	1,143,138.42	
DISTRIBUTED TO:			
Highway Account	598,947.66	981,114.92	
Special Fuel Refund Account	0.00	0.00	
Highway Suspense-Admn Expense	2,450.00	61,800.00	
Special Fuel Permit Suspense	0.00	100,223.50	
#Accrued Highway Account	598,947.66	981,114.92	
MOTOR FUELS			
GROSS COLLECTIONS	$ 51,053,542.87	$ 57,261,247.22	$ 6,207,704.35
-Refunds	2,038,173.53	2,402,002.44	
Net Collections	49,015,369.34	54,859,244.78	
DISTRIBUTED TO:			
Highway Account	46,823,954.61	48,504,399.77	
Motor Fuel Refund Account	1,750,000.00	2,403,474.28	
-Highway Susp-Admn Exp	0.00	278,500.00	
-Highway Susp-Local Units Gov	696,985.87	4,445,228.88	
-RR Grade Crossing Prot	100,000.00	100,000.00	
-Aeronautics Account	677,069.11	489,812.41	
-Bridge Inspection	50,000.00	50,000.00	
-Waterways	477,766.64	494,915.92	
-Off-Road	477,766.64	494,915.92	
#Accrued Highway Account	46,535,781.08	48,505,871.61	
HOTEL/MOTEL TAX			
GROSS COLLECTIONS	$ 554,333.13	$ 316,893.03	$ -237,440.10
DISTRIBUTED TO:			
Hotel/Motel Suspense Acct	554,333.13	316,893.03	
TRAVEL & CONVENTION TAX			
GROSS COLLECTIONS	$ 1,218,484.27	$ 1,371,164.95	$ 152,680.68
DISTRIBUTED TO:			
Travel & Convention Acct	1,218,415.27	1,349,411.06	
Trav & Conv - Admn Exp	0.00	21,700.00	
State Refund Account	69.00	53.89	

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Source

Fiscal Years 1982 and 1983

SOURCE	FISCAL YEAR 82	FISCAL YEAR 83	INCREASE (DECREASE)
CHILD SUPPORT			
GROSS COLLECTIONS	$ 233,908.07	$ 224,129.08	$ -9,778.99
DISTRIBUTED TO:			
Susp Acct - Child Support	18,755.45	28,181.18	
Trans Acct - Child Support	215,152.62	195,947.90	
SUSPENSE ACCOUNT			
Bond Suspense Account	-1,992.93	42,615.02	
Bad Check Suspense	0.00	0.00	
GROSS COLLECTIONS	$ -1,992.93	$ 42,615.02)	$ 44,607.95
Bond Suspense Disbursement	0.00	775.00	
Net Collections	-1,992.93	41,840.02	
DISTRIBUTED TO:			
Suspense Account	-1,992.93	42,615.02	
MISCELLANEOUS INCOME			
GROSS COLLECTIONS	$ 29,360.61	$ 41,026.09	$ 11,665.48
Net Collections	29,360.61	41,026.09	
DISTRIBUTED TO:			
Miscellaneous Income	29,360.61	41,026.09	
GRAND TOTAL OF REVENUES COLLECTED BY SOURCE	$532,324,513.98	$559,882,678.65	$ 27,558,164.67

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Account

Fiscal Years 1982 and 1983

ACCOUNT	FISCAL YEAR 82	FISCAL YEAR 83	INCREASE (DECREASE)
General Account	$348,921,366.98	$369,192,000.61	$ 20,270,633.63
Miscellaneous Income	29,360.61	41,026.09	11,665.48
Waterways	477,766.64	494,915.92	17,149.28
Off-Road	477,766.64	494,915.96	17,149.32
State Refund Account	61,693,002.64	67,028,358.22	5,335,355.58
Allocation to Counties	14,385,857.28	15,266,345.71	680,488.43
Admin. Non-Game Mgmt.	16,200.00	16,200.00	0.00
Multistate Tax Compact	62,900.00	69,200.00	6,300.00
State Building Account	3,924,164.32	3,902,162.10	-22,002.22
Highway Account	47,422,902.27	49,485,514.69	2,062,612.42
Political Contributions	68,119.00	59,254.00	-8,865.00
Bridge Inspection	50,000.00	50,000.00	0.00
Railroad Grade Crossing Prot.	100,000.00	100,000.00	0.00
Trav & Conv - Admn Exp	1,218,415.27	1,371,111.06	152,695.79
Cancer Control	333,247.04	335,266.46	2,019.42
Aeronautics Account	677,069.11	489,812.41	-187,256.70
Special Fuel Refund Account	0.00	0.00	0.00
Motor Fuel Refund Account	1,750,000.00	2,403,474.28	653,474.28
Social Security Trust	17,466,629.02	18,802,915.59	1,336,286.57
Trust Fund - Unclaimed Property	238,535.23	44,050.21	-194,485.02
Transfer Account - Child Support	215,152.62	195,947.90	-19,204.72
Water Pollution	4,557,238.03	4,677,760.85	120,522.82
Central Tumor Registry	85,000.00	95,000.00	10,000.00
Alcoholism Treatment	798,091.52	791,576.04	-6,515.48
Trust Fund - Escheat	56,109.13	-541.81	-56,650.94
Highway Susp-Local Units Gov	696,985.87	4,445,228.88	3,748,243.01
Hotel/Motel Suspense Acct.	554,333.13	316,893.03	-237,440.10
Suspense Account	-1,992.93	42,615.02	44,607.95
Suspense Account-Child Sup	18,755.45	28,181.18	9,425.73
Building Suspense Account	9,872,399.27	2,513,516.00	-7,358,883.27
Counties-Inheritance Tax	408,535.41	769,076.52	360,541.11
Public School Income Account	14,694,024.56	15,406,724.21	712,699.65
Fish & Game Contributions	64,927.23	72,663.04	7,735.81
Inheritance Tax Refund Acct	477,402.89	223,166.84	-254,236.05
Sales Tax Refund Account-3%	311,799.75	168,913.49	-142,886.26
U.S. Olympic Donation	0.00	36,606.87	36,606.87
Sales Tax Refund Account-4%	0.00	12,303.78	12,303.78
Drug Enforcement Donation	0.00	0.00	0.00
Special Fuel Permit Suspense	0.00	100,223.50	100,223.50
Highway Susp-Admn Exp	2,450.00	340,300.00	337,850.00
GRAND TOTAL OF REVENUES COLLECTED BY ACCOUNT	$532,324,513.98	$559,882,678.65	$ 27,558,164.67

COMPARATIVE STATEMENT OF TAX COLLECTIONS AND COST OF ADMINISTRATION
Fiscal Years Ended June 30, 1969 to June 30, 1983

Fiscal Year	Gross Tax Collections	Cost of Administration	Percent Cost of Administration
1969	121,958,585	1,393,259	1.14
1970	133,823,215	1,418,175	1.06
1971	147,673,856	1,640,750	1.11
1972	171,758,942	1,805,473	1.05
1973	210,168,222	1,914,828	0.91
1974	242,418,995	2,262,793	0.93
1975	282,803,216	2,792,934	0.99
1976	311,861,822	3,387,781	1.09
1977	351,682,018	3,468,323	0.99
1978	390,105,411	4,163,900	1.07
1979	439,666,279	4,736,900	1.08
1980	463,988,518	5,133,200	1.11
1981	507,510,583	5,487,000	1.08
1982	532,324,468	6,326,300	1.19
1983	559,882,679	8,358,300	1.49

EXPENSE BY PROGRAM FOR THE STATE TAX COMMISSION FOR FISCAL YEAR 1983*

Administration and Support	$1,223,500
Audit & Collections	7,134,800
Ad Valorem	909,600
Uniform Assessment Development	627,500
Circuit Breaker	3,262,800
Multistate Tax Compact	62,900
	$13,221,100

* Reflects appropriated funds for each program

SUMMARY OF AUDIT AND COLLECTIONS RECOVERIES ON CURRENT AND DELINQUENT RETURNS
During Fiscal Years Ended June 30, 1971 to June 30, 1983

Fiscal Year Ended	Individual Income and Withhldg. Tax	Corporation Income Tax	Sales and Use Tax	Motor Fuels and Misc. Taxes	Inheritance and Unclaimed Property	Total Audit Recoveries
June 30, 1971	1,412,205	2,011,896	966,547	206,218		
June 30, 1972	1,488,413	1,513,949	987,632	157,991		
June 30, 1973	1,846,867	949,726	951,896	235,425		
June 30, 1974	2,191,392	2,769,385	1,507,946	255,739		
June 30, 1975	2,299,218	1,876,171	1,994,385	129,613		
June 30, 1976	3,817,498	3,492,895	2,270,489	185,079		
June 30, 1977	3,633,670	2,135,867	2,736,495	197,392		
*June 30, 1978	853,690	1,661,169	1,187,923	389,876		
*June 30, 1979	699,520	2,100,258	1,454,419	427,667	$437,013	$5,118,877
*June 30, 1980	1,130,911	1,827,745	1,548,808	446,676	531,119	5,485,259
*June 30, 1981	1,096,483	6,194,111	1,660,925	381,476	699,971	10,032,966
*June 30, 1982	1,196,430	2,659,712	997,016	498,270	822,198	6,173,626
*June 30, 1983	** 2,549,961	2,399,164	2,713,795	438,748	785,029	8,886,697

*Audit recoveries only. Does not include deficiencies pending or under protest.
**Includes recoveries of the non-filer unit of 858,020.

COMPARATIVE STATEMENT OF GROSS TAX COLLECTIONS
During Fiscal Years Ended June 30, 1979 to June 30, 1983

Type of Tax	Fiscal Yr Ended June 30, 1979	Fiscal Yr Ended June 30, 1980	Fiscal Yr Ended June 30, 1981	Fiscal Yr Ended June 30, 1982	Fiscal Yr Ended June 30, 1983
Income Tax	$237,426,456.96	$255,392,191.93	293,619,045.02	$309,764,290.53	$312,518,567.00
Sales Tax	129,906,386.62	137,113,923.65	144,994,414.62	146,206,912.49	165,441,061.00
Cigarette Tax	8,950,396.12	9,039,129.14	9,360,847.23	9,273,766.91	9,319,257.00
Beer Tax	3,465,968.82	3,516,215.12	3,215,359.99	3,574,628.92	3,531,997.00
Wine Tax	652,493.20	657,602.57	609,010.67	759,143.17	778,192.00
Tobacco Tax	714,137.67	771,828.53	904,949.61	974,204.08	1,095,212.00
Kilowatt Hr. Tax	1,651,755.46	1,404,867.35	1,607,497.23	1,755,555.72	2,176,882.00
Mine License Tax	552,340.58	1,905,915.19	2,145,195.07	2,449,408.67	687,628.00
Inheritance Tax	3,495,073.42	4,529,042.94	4,602,257.84	3,474,712.17	3,572,184.00
Special Fuels	55,445.00	95,180.59	228,997.86	601,397.66	1,143,138.00
Motor Fuels Tax	52,552,231.00	49,153,130.15	45,208,933.94	51,053,542.87	57,261,247.00
Store Licenses	5,712.00	.00	.00	.00	.00
Unclaimed Property	70,950.14	58,795.59	77,052.14	238,535.23	219,362.00
Child Support Set Off	.00	.00	152,239.31	233,908.07	224,129.00
Escheat	413.73	840.02	45,711.88	56,109.13	8,426.00
Car Co. Ad Valorem	101,359.03	271,597.81	86,332.31	108,167.28	133,698.00
Hotel/Motel	65,159.58	78,257.03	635,662.66	554,333.13	316,893.00
Travel and Convention	.00	.00	.00	1,218,484.27	1,371,165.00
Suspense	.00	.00	-4,937.49	-1,992.93	42,615.00
Miscellaneous Receipts	.00	.00	22,013.09	29,360.61	41,026.00
TOTALS	$439,666,279.33	$463,988,517.61	$507,510,582.98	$532,324,467.98	$559,882,678.00

SUMMARY OF INCOME TAX COLLECTIONS BY TAXABLE YEARS
During Fiscal Year Ended June 30, 1983

	Taxable Year	Amount Collected	Total for Type of Tax
CURRENT RETURNS			
Individual Income Tax Returns			
For Calendar and Fiscal Year and Prior Year	1982-83	$64,021,557.66	
Total individual Income Tax			$ 64,021,557.66
Withholding Tax Returns			
Total Withholding Tax		$207,954,360.26	$207,954,360.26
Total Individual Income Tax			$271,975,917.92
Corporation Income Tax Returns			
For Calendar Year	1982	$ 32,584,472.16	
For Fiscal Year	1982-83	2,887,158.47	
Total Corporation Income Tax			$ 35,471,630.63
Fiduciary Income Tax			
For Calendar Year	1982	$ 632,850.89	
For Fiscal Year	1982-83	127,164.72	
Total Fiduciary Income Tax			$ 760,015.61
TOTAL CURRENT INCOME TAX			$308,207,564.16
DELINQUENT RETURNS AND ADDITIONAL TAXES			
Corporation Income Tax		$ 4,150,015.51	
Fiduciary Income Tax		39,687.89	
Suspense		.00	
TOTAL DELINQUENT TAXES			$ 4,189,703.40
TOTAL INCOME TAXES FROM ALL SOURCES			$312,397,267.56

SUMMARY OF TAX REFUNDS DURING FISCAL YEAR ENDED JUNE 30, 1983

FROM STATE REFUND FUND

	Number of Refunds	Amount of Refunds
Individual Income Tax		
Refunds on Years 1981 and Prior	46,676	$ 9,885,857.15
Refunds on 1982 Returns	201,168	38,179,181.43
TOTAL INDIVIDUAL INCOME TAX REFUNDS	247,844	$48,065,038.58
Withholding Tax	334	$ 220,540.41
Fiduciary Tax	59	47,656.34
Corporation Tax	2,329	8,566,343.30
Cigarette, Beer and Wine Taxes	225	91,008.54
Other Refunds:		
Mine License	2	14,343.00
State Insurance Fund	0	.00
Tobacco	4	5,568.70
Travel & Convention	3	53.89
Unused Sales Tax Credit Refunds	26,041	1,057,105.00
TOTAL REFUNDS FROM STATE REFUND FUND	276,841	$58,067,657.76
FROM INHERITANCE TAX REFUND FUND		
Inheritance Taxes	85	$ 223,166.84
FROM SALES TAX FUND		
Sales Tax Refund	667	$ 216,371.77
FROM MOTOR FUELS REFUND FUND		
Refund of Gasoline on Off-Highway Use	9,044	$ 2,405,239.00
WARRANT CANCELLATIONS FROM REFUND FUND	12	2,814.87
State Refund Fund		$ 349,541.92
Sales Tax Fund (Refunds)		35,150.50
Motor Fuels Refund Fund		3,416.59
Inheritance Tax Refund Fund		.00

INDIVIDUAL INCOME TAX RETURNS PROCESSED
COMPARATIVE TABLE OF GROWTH

Fiscal Year	Number of Returns	Individual Income Tax Liability	Average Per Return
6-30-63	207,832	20,284,674.02	97.60
6-30-64	209,210	23,935,516.10	114.40
6-30-65	214,555	28,284,751.24	131.83
6-30-66	211,681	23,849,845.01	112.67
6-30-67	228,265	25,939,714.76	113.63
6-30-68	226,511	28,033,964.00	123.76
6-30-69	234,536	31,487,595.00	134.25
6-30-70	247,840	34,554,457.00	139.42
6-30-71	248,871	40,459,605.00	162.57
6-30-72	268,505	50,208,183.35	186.99
6-30-73	273,071	56,692,253.28	207.61
6-30-74	297,231	72,019,820.85	242.30
6-30-75	312,787	90,199,879.37	288.37
6-30-76	322,921	97,804,058.13	302.87
6-30-77	334,756	112,424,816.88	335.84
6-30-78	339,700	135,953,715.78	400.22
6-30-79	363,115	156,432,184.65	430.81
6-30-80	398,534	163,079,408.89	409.19
6-30-81	396,803	183,888,327.36	463.42
6-30-82	387,452	215,953,046.94	601.29*
6-30-83	367,401	215,231,958.48	585.82

*Total figures for FY82 are distorted because refunds on about 28,303 returns had not been paid as of July 1, 1982.

CORPORATION INCOME TAX RETURNS PROCESSED
COMPARATIVE TABLE OF GROWTH

Fiscal Year	Number of Returns	Corporation Income Tax Liability	Average Per Return
6-30-63	4,887	5,268,273.69	1,078.02
6-30-64	4,998	5,810,900.61	1,162.65
6-30-65	5,245	7,700,234.98	1,468.11
6-30-66	5,552	8,268,620.59	1,489.30
6-30-67	5,677	8,252,873.23	1,453.74
6-30-68	5,664	7,436,461.43	1,312.93
6-30-69	6,189	9,074,425.43	1,466.22
6-30-70	6,855	9,945,476.71	1,450.84
6-30-71	7,624	10,266,632.71	1,346.62
6-30-72	9,550	10,967,231.21	1,148.40
6-30-73	9,030	14,208,293.99	1,573.45
6-30-74	9,514	18,885,713.10	1,985.05
6-30-75	10,132	23,521,207.63	2,321.48
6-30-76	11,630	24,070,537.65	2,069.69
6-30-77	11,803	26,242,297.16	2,223.36
6-30-78	11,926	27,762,894.82	2,327.93
6-30-79	13,493	31,797,451.38	2,356.59
6-30-80	14,076	35,863,130.61	2,547.83
6-30-81	15,429	36,979,908.85	2,396.78
6-30-82	18,716	40,132,932.85	2,144.31
6-30-83	19,549	34,794,570.94	1,779.86

STATE OF IDAHO - KILOWATT HOUR TAX - BY MONTHS - FISCAL YEAR JULY 1, 1982 TO JUNE 30, 1983

	KILOWATT HOURS					Tax Paid
Month (A)	Generated	Used For Irrigation(B)	Used For Industry (B)	Not Sold	Net Taxable Generated	Col. (6) × 1/2 Mill
(1)	(2)	(3)	(4)	(5)	(6)	(7)
July - 1982	834,598,925	201,019,478	263,456,209	92,535,275	277,587,963	138,793.98
August	718,241,820	224,304,687	176,547,224	60,131,639	257,258,270	128,629.14
September	523,095,686	173,693,805	137,249,653	28,443,660	183,708,568	91,854.28
October	570,149,974	163,666,934	172,567,823	(609,932)	234,525,149	117,262.58
November	650,991,790	68,072,424	241,283,807	40,376,944	301,258,615	150,629.31
December	708,488,419	9,688,744	262,009,368	67,169,944	369,620,363	184,810.19
January - 1983	808,383,517	687,335	263,193,397	64,522,257	479,980,528	239,990.27
February	845,448,657	(9,636)	273,694,075	46,982,682	524,781,536	262,390.76
March	746,787,681	306,325	259,476,544	2,705,207	484,299,605	242,149.81
April	804,514,352	293,329	295,618,992	66,695,894	441,906,137	220,953.09
May	704,806,437	1,069,451	263,448,866	24,484,667	415,803,453	207,901.73
June	797,487,795	26,969,840	293,308,835	95,604,590	381,604,530	190,802.77
TOTALS	8,712,995,053	869,762,716	2,901,854,793	589,042,827	4,352,334,717	2,176,167.91

NOTES: (A) The tax is paid one month after the electricity is generated.
(B) Factored in accordance with State Tax Commission Regulations implemented on June 1, 1978.

KILOWATT HOUR TAX - GROSS COLLECTIONS (Distributed to General Fund)

July 1, 1969 to June 30, 1970	$ 403,299.47
July 1, 1970 to June 30, 1971	575,005.25
July 1, 1971 to June 30, 1972	550,288.95
July 1, 1972 to June 30, 1973	826,054.16
July 1, 1973 to June 30, 1974	592,766.45
July 1, 1974 to June 30, 1975	408,064.72
July 1, 1975 to June 30, 1976	1,255,728.49
July 1, 1976 to June 30, 1977	597,124.69
July 1, 1977 to June 30, 1978	510,421.35
July 1, 1978 to June 30, 1979	1,651,755.46
July 1, 1979 to June 30, 1980	1,404,867.35
July 1, 1980 to June 30, 1981	1,607,497.23
July 1, 1981 to June 30, 1982	1,755,555.72
July 1, 1982 to June 30, 1983	2,176,167.91

COMPARATIVE STATEMENT OF SALES TAX COLLECTIONS BY COUNTY
During Fiscal Years Ended June 30, 1982 and June 30, 1983

COUNTY	TAXABLE SALES 1982	TAXABLE SALES 1983	% Increase (Decrease)	GROSS TAX PAID BEFORE REFUNDS 1982	GROSS TAX PAID BEFORE REFUNDS 1983	% Increase (Decrease)
ADA	$944,517,136	$929,893,425.75	(1.5)	$28,283,148	$30,308,887.64	7.2
ADAMS	4,283,540	5,000,916.37	16.7	128,171	162,734.90	27.0
BANNOCK	239,550,815	253,788,310.82	5.9	7,212,060	8,103,332.29	12.4
BEAR LAKE	19,181,570	17,111,714.43	(10.8)	560,889	559,694.38	(.2)
BENEWAH	18,527,621	21,151,692.49	14.2	559,411	694,068.68	24.1
BINGHAM	73,515,356	74,961,020.32	2.0	2,239,051	2,452,929.24	9.6
BLAINE	112,202,748	106,636,744.91	(5.0)	3,388,264	3,449,585.48	1.8
BOISE	4,692,563	4,365,417.49	(7.0)	143,420	143,093.34	(.2)
BONNER	95,203,177	94,814,056.69	(.4)	2,860,276	3,049,156.22	6.6
BONNEVILLE	262,989,062	263,163,170.93	.1	7,904,288	8,511,080.27	7.7
BOUNDARY	18,077,477	20,262,187.37	12.1	549,284	663,502.04	20.8
BUTTE	8,334,407	8,069,357.88	(3.2)	244,009	262,217.80	7.5
CAMAS	1,827,368	1,729,692.10	(5.3)	55,163	55,469.89	.6
CANYON	220,436,676	241,069,205.88	9.4	6,636,184	7,886,766.07	18.8
CARIBOU	25,354,091	23,448,980.87	(7.5)	757,960	751,850.33	(.8)
CASSIA	87,915,863	87,424,050.04	(.6)	2,634,821	2,788,323.79	5.8
CLARK	1,836,511	1,658,197.87	(9.7)	55,080	52,778.89	(4.2)
CLEARWATER	25,262,308	25,293,191.91	.1	755,985	821,734.25	8.7
CUSTER	37,454,589	30,572,536.62	(18.4)	1,130,160	963,782.36	14.7
ELMORE	40,025,915	43,321,483.24	8.2	1,195,090	1,406,591.60	17.7
FRANKLIN	23,201,956	24,159,896.19	4.1	701,032	774,920.59	10.5
FREMONT	20,014,642	22,646,178.92	13.1	590,031	733,074.30	24.2
GEM	22,132,561	21,384,867.02	(3.4)	673,800	698,939.09	3.7
GOODING	24,930,381	25,010,061.47	.3	750,846	802,928.21	6.9
IDAHO	37,232,836	37,735,392.88	1.34	1,115,620	1,239,,320.67	11.1
JEFFERSON	24,812,212	28,011,088.03	12.9	721,677	898,099.28	24.4
JEROME	24,813,019	26,683,215.65	7.5	754,794	866,778.89	14.8
KOOTENAI	209,119,770	223,172,416.57	6.7	6,281,114	7,263,168.10	15.6
LATAH	80,019,652	84,262,423.57	5.3	2,387,237	2,744,779.79	15.0
LEMHI	32,226,023	31,258,540.47	3.0	958,952	995,783.61	3.8
LEWIS	11,509,072	12,360,258.64	7.4	343,838	406,580.66	18.2
LINCOLN	5,912,893	5,731,194.92	(3.1)	178,413	187,470.19	5.1
MADISON	47,849,571	50,843,987.52	6.3	1,445,337	1,605,905.19	11.1
MINIDOKA	42,236,038	42,881,846.21	1.5	1,251,616	1,383,259.55	10.5
NEZ PERCE	174,772,245	184,048,341.58	5.3	5,209,726	6,039,159.90	15.9
ONEIDA	8,386,399	10,215,791.51	21.8	250,465	334,181.85	33.4
OWYHEE	20,225,276	19,472,929.03	(3.7)	608,825	639,168.65	5.0
PAYETTE	21,220,449	22,856,080.39	7.7	631,578	752,356.79	19.1
POWER	12,852,705	11,965,445.64	(6.9)	368,522	402,050.32	9.1
SHOSHONE	66,887,456	59,686,322.82	(10.8)	1,998,753	1,948,880.74	(2.5)
TETON	8,916,507	8,829,556.73	(1.0)	286,364	281,805.96	(1.6)
TWIN FALLS	212,368,892	211,555,333.97	(.4)	6,367,330	6,902,165.16	8.4
VALLEY	28,086,598	29,605,650.46	5.4	849,570	936,447.20	10.2
WASHINGTON	15,998,924	16,080,280.28	.5	473,530	525,839.92	11.0
MULTI-COUNTY	856,442,249	998,028,908.52	16.5	25,714,023	33,162,239.25	29.0
OTHER STATES	599,765,783	613,769,950.47		18,042,708	19,798,575.13	9.7
TOTAL	$4,873,124,901	$5,075,991,313.44	4.2	$146,248,249	$165,411,458.35	11.6

DISTRIBUTION OF INCOME TAX COLLECTIONS

	1978-79	1979-80	1980-81	1981-82	1982-83
General Fund	$199,073,171	$211,984,077	$243,180,501	$255,846,006	$241,637,915
Filing Refunds	34,479,414	38,170,755	45,496,982	49,043,789	65,639,749
Withholding Refunds	88,031	285,372	181,725	387,015	220,540
Unused Sales Tax	908,947	1,071,779	1,003,544	1,057,414	1,057,105
State Building Fund	963,320	1,188,770	1,220,420	1,229,030	1,213,080
Election Campaign	104,147	76,117	79,610	68,119	59,254
U.S. Olympic Donations	0	0	0	0	36,607
Trans. - Bldg. Susp. to State Bldg. Fund	1,861,010	2,588,830	2,412,700	2,025,430	2,513,516
Admn. Non-Game Mgmt.	0	0	0	16,200	16,200
Fish & Game Donations	0	0	0	64,927	72,663
Multistate Tax Compact Fund	0	0	43,563	26,360	51,938
Gross Collections	$237,478,040	$255,365,700	$293,619,045	$309,764,290	$312,518,567

ALLOCATION OF SALES TAX FUNDS F.Y. 1978 - 1982

Source	1978-79	1979-80	1980-81	1981-82	1982-83
Sales Tax Refund	$ 205,853	$ 264,535	$ 220,467	$ 311,800	$ 181,216
Alloc. to Counties	25,940,106	27,369,878	14,476,031	14,585,857	15,266,346
Public School Income	-0-	-0-	14,476,031	14,585,857	15,266,346
State Building Fund	500,000	500,000	500,000	500,000	500,000
Social Security Trust	11,796,868	12,994,946	17,642,556	17,466,629	18,802,916
Multistate Tax Compact	-0-	-0-	13,637	36,540	17,262
General Fund	91,463,559	95,984,566	97,665,692	98,720,229	115,406,975
TOTAL	$129,906,386	$137,113,925	$144,994,414	$146,206,912	$165,441,061

COMPARATIVE STATEMENT OF MISCELLANEOUS TAX COLLECTIONS FOR FISCAL YEARS 1979 - 1983

Source	1978-79	1979-80	1980-81	1981-82	1982-83
Gasoline Tax	$52,552,231	$49,153,130	$45,208,934	$51,053,543	$57,261,247
Special Fuels Tax	55,445	95,181	228,998	601,398	1,143,138
Wine Tax	652,493	657,603	609,010	759,143	778,192
Beer Tax	3,465,969	3,516,215	3,215,360	3,574,629	3,531,997
Cigarette Tax	8,919,156	9,009,135	9,331,110	9,244,271	9,288,921
Cigarette License	31,240	29,994	29,737	29,542	30,336
Tobacco Tax	714,138	771,829	904,949	974,204	1,095,212
Total Revenue	$66,390,672	$63,233,087	$59,528,098	$66,236,730	$73,129,043

TOTAL SALES, TAXABLE SALES, AND TAX PAID BY COUNTY DURING FISCAL YEAR ENDED JUNE 30, 1983

COUNTY	TOTAL SALES	%	EXEMPT SALES	USE TAXABLE	TAXABLE SALES	TAX PAID	%
ADA	2,346,348,707.45	19.07%	1,458,027,570.53	41,572,288.83	929,893,425.75	30,308,887.64	18.32%
ADAMS	12,526,730.53	.10%	7,656,855.35	131,041.19	5,000,916.37	162,734.30	.10%
BANNOCK	564,273,683.09	4.59%	316,703,647.70	6,218,275.43	253,788,310.82	8,103,332.29	4.90%
BEAR LAKE	34,045,299.84	.28%	16,978,380.69	44,795.28	17,111,714.43	559,694.38	.34%
BENEWAH	38,942,675.57	.32%	17,948,115.56	157,132.48	21,151,692.49	694,068.68	.42%
BINGHAM	314,874,072.06	2.56%	241,651,820.43	1,738,768.69	74,961,020.32	2,452,929.24	1.48%
BLAINE	160,693,366.80	1.31%	54,960,080.10	503,458.21	106,636,744.91	3,449,585.48	2.09%
BOISE	5,741,427.39	.05%	1,395,723.69	19,713.79	4,365,417.49	143,093.34	.09%
BONNER	186,635,649.99	1.52%	93,432,287.99	1,610,694.69	94,814,056.69	3,049,156.22	1.84%
BONNEVILLE	593,949,836.01	4.83%	356,149,453.07	25,362,787.59	263,163,170.93	8,511,080.27	5.15%
BOUNDARY	34,267,547.02	.28%	14,495,701.93	450,342.28	20,262,187.37	663,502.04	.40%
BUTTE	11,882,614.28	.10%	3,854,851.94	41,635.54	8,069,357.88	262,217.87	.16%
CAMAS	2,330,354.32	.02%	629,712.39	29,050.17	1,729,692.10	55,469.89	.03%
CANYON	822,316,873.71	6.68%	586,824,260.89	5,576,553.06	241,069,205.88	7,886,766.07	4.77%
CARIBOU	145,536,332.26	1.18%	123,518,155.35	1,430,803.96	23,448,980.87	751,850.33	.45%
CASSIA	189,949,573.05	1.54%	104,689,261.61	2,163,758.60	87,424,050.04	2,788,323.79	1.69%
CLARK	5,223,879.65	.04%	3,567,117.31	1,435.53	1,658,197.87	52,778.89	.03%
CLEARWATER	45,220,558.93	.37%	20,190,408.40	263,041.38	25,293,191.91	821,734.25	.50%
CLUSTER	40,108,277.33	.33%	21,444,585.09	11,908,844.98	30,572,536.62	963,782.36	.58%
ELMORE	78,115,686.58	.63%	35,834,370.26	1,040,166.92	43,321,483.24	1,406,591.60	.85%
FRANKLIN	63,052,207.62	.51%	39,039,886.73	147,575.30	24,155,896.19	774,920.59	.47%
FREMONT	69,941,535.56	.57%	47,614,937.75	319,181.11	22,646,178.92	733,074.30	.44%
GEM	116,209,563.53	.94%	95,515,050.38	690,393.47	21,384,867.02	698,939.09	.42%
GOODING	59,232,621.44	.48%	34,589,594.10	367,034.13	25,010,061.47	802,928.21	.49%
IDAHO	82,917,842.14	.67%	47,146,434.77	1,963,985.51	37,735,392.88	1,239,320.67	.75%
JEFFERSON	93,034,666.51	.76%	65,311,323.69	287,745.21	28,011,088.03	898,099.28	.54%
JEROME	80,040,459.53	.65%	54,686,410.84	1,325,166.56	26,683,215.65	866,778.89	.52%
KOOTENAI	419,890,372.28	3.41%	200,892,184.58	4,174,228.87	223,172,416.57	7,263,168.10	4.39%
LATAH	208,058,324.66	1.69%	126,364,552.50	2,568,651.41	84,262,423.57	2,744,779.79	1.66%
LEMHI	46,479,093.30	.38%	15,377,007.27	156,454.44	31,258,540.47	995,783.61	.60%
LEWIS	41,188,866.44	.33%	28,897,484.38	68,876.58	12,360,258.64	406,580.66	.25%
LINCOLN	28,908,821.93	.23%	23,204,275.40	26,648.39	5,731,194.92	187,470.19	.11%
MADISON	129,654,106.80	1.05%	79,419,315.22	609,155.94	50,843,987.52	1,665,905.19	.97%
MINIDOKA	160,214,089.20	1.30%	118,533,359.57	1,201,156.58	42,881,846.21	1,383,259.55	.84%
NEZ PERCE	800,181,282.27	6.50%	626,120,054.62	9,587,113.53	184,048,341.58	6,035,159.90	3.65%
ONEIDA	24,353,417.05	.20%	14,221,966.25	84,340.71	10,215,791.51	334,181.85	.20%
OWYHEE	32,930,020.00	.27%	13,743,153.99	286,063.02	19,472,929.03	639,168.65	.39%
PAYETTE	86,368,996.81	.70%	64,560,656.41	1,047,739.99	22,856,080.39	752,356.79	.45%
POWER	37,587,710.99	.31%	25,797,457.07	175,191.72	11,965,445.64	402,050.32	.24%
SHOSHONE	148,322,172.89	1.21%	92,161,975.59	3,526,125.52	55,686,322.82	1,948,880.74	1.18%
TETON	13,620,563.70	.11%	4,815,627.30	24,620.33	8,829,556.73	281,805.96	.17%
TWIN FALLS	440,325,488.98	3.58%	236,023,916.50	7,253,761.49	211,555,333.97	6,902,165.16	4.17%
VALLEY	39,274,286.78	.32%	9,743,242.54	74,606.22	29,606,650.46	936,447.20	.57%
WASHINGTON	37,157,995.16	.30%	21,699,380.24	621,665.36	16,080,280.28	525,839.92	.32%
MULTI-COUNTY ASSOC	1,906,988,534.02	15.50%	1,005,983,858.38	97,024,232.88	958,028,908.52	33,162,239.25	20.05%
OTHER STATES	1,503,388,686.80	12.22%	963,149,067.38	73,530,331.05	613,769,950.47	19,798,575.13	11.97%
TOTAL	12,302,305,273.05	%	7,534,564,674.33	308,250,714.72	5,075,991,313.44	165,411,456.35	%

TOTAL SALES, TAXABLE SALES, AND TAX PAID BY INDUSTRY DURING FISCAL YEAR ENDED JUNE 30, 1983

INDUSTRY	TOTAL SALES	%	EXEMPT SALES	USE TAXABLE	TAXABLE SALES	TAX PAID	%
COMMERCIAL FARMS	17,191,667.91	.14%	14,834,996.69	34,297.51	2,390,968.73	78,378.01	.05%
AGRICULTURAL SVC&HUNTING&TRAPPING	131,516,159.08	1.07%	124,977,840.65	1,051,133.29	7,589,451.72	253,482.90	.15%
FORESTRY	61,744.21	%	20,639.17	509,245.00	550,450.04	26,505.94	.02%
FISHERIES	130,814.39	%	.00	.00	130,814.39	3,954.85	%
METAL MINING	61,630,806.99	.50%	60,383,767.72	14,597,548.77	15,844,588.04	512,102.34	.31%
COAL MINING	135,870.55	%	3,684.92	.00	132,185.63	4,413.15	%
CRUDE PETROLEUM	.00	%	.00	2,383,396.82	2,383,396.82	77,621.13	.05%
NON-METALLIC MINERALS	45,985.96	%	44,772.49	41,040.88	42,254.35	1,308.77	%
OPERATING SAND AND GRAVEL PITS	8,588,720.77	.07%	3,796,450.72	225,692.81	5,017,962.86	165,933.14	.10%
CLAY, CERAMIC, AND REFRACTORY	.00	%	.00	.00	.00	.00	%
PHOSPHATE ROCK - MINING	.00	%	.00	.00	.00	.00	%
ESTABLISHMENTS / STRIPPING	.00	%	.00	.00	.00	.00	%
ESTABLISHMENTS / MINING	535,558.39	%	389,188.91	232,602.17	378,971.65	11,653.30	.01%
BLDG CONSTRUCTION-GEN CONTRACTORS	47,821,804.01	.39%	43,958,800.19	14,426,959.76	18,289,963.58	595,348.27	.36%
CONSTRUCTION OTHER THAN BUILDING	41,263,050.33	.34%	37,331,836.53	23,360,179.43	27,291,393.23	884,845.41	.53%
CONSTRUCTION-SPECIAL TRADES	156,227,830.31	1.27%	109,091,085.80	49,036,155.26	96,172,939.77	3,127,208.23	1.89%
MFG ORDANCE & ACCESSORIES	35,329,708.80	.29%	35,288,753.80	387,603.73	428,558.73	12,858.00	.01%
MFG OF SMALL ARMS & AMMUNITION	11,478.36	%	11,125.07	.00	353.29	20.70	%
MFG FOOD & KINDRED PRODUCTS	23,546,605.61	.19%	23,225,010.80	233,775.09	555,369.90	20,737.00	.01%
MEAT PRODUCTS	230,937,788.49	1.88%	228,734,909.56	138,760.86	2,341,639.79	74,291.02	.04%
DAIRY PRODUCTS	111,232,323.80	.90%	106,636,076.87	329,210.02	4,925,456.95	161,387.25	.10%
CANNING AND PRESERVING	178,943,165.97	1.45%	175,798,810.33	6,734,408.28	9,878,763.92	348,094.76	.21%
GRAIN MILL PRODUCTS	24,689,925.73	.20%	22,831,460.23	1,702,082.43	3,560,547.93	124,264.09	.08%
BAKERY PRODUCTS	2,641,662.07	.02%	395,217.73	33,675.04	2,280,119.38	73,720.04	.04%
SUGAR MANUFACTURING	92,411.20	%	5,669.39	2,147,159.68	2,233,901.49	69,739.90	.04%
CONFECTIONERY AND RELATED PRODUCTS	186,216.06	%	4,326.60	1,807.40	183,696.86	5,835.95	%
BEVERAGE INDUSTRY	54,810,457.91	.45%	52,997,108.98	1,268,406.35	3,081,755.32	105,098.38	.06%
GREASE AND TALLOW RENDERING	3,514,454.15	.03%	3,507,552.30	33,561.69	40,463.74	1,286.88	%
MANUFACTURING APPAREL FROM FABRICS	1,615,582.32	.01%	747,490.69	13,628.77	881,720.40	28,676.50	.02%
MFG LUMBER & WOOD PROD. (EXC FURN)	3,347,915.47	.03%	3,000,526.92	2,259.63	349,688.18	11,814.59	.01%
LOGGING CAMPS AND CONTRACTORS	3,980,293.81	.03%	3,109,686.70	421,531.28	1,292,138.39	42,556.86	.03%
SAWMILLS AND PLANING MILLS	221,918,666.57	1.80%	212,848,114.94	1,078,654.11	10,149,205.74	332,890.46	.20%
VENEER PLANTS	488,295,997.52	3.97%	486,562,771.63	4,484,932.61	6,216,158.70	235,550.67	.14%
WOOD PRESERVING PLANTS	11,893,017.82	.10%	9,529,414.69	17,284.35	2,380,887.52	75,555.01	.05%
MANUFACTURING FURNITURE & FIXTURES	38,678,261.00	.31%	33,823,212.24	241,607.55	5,096,656.31	166,180.17	.10%
MANUFACTURING PAPER & ALLIED PROD	59,672,089.73	.49%	57,599,926.26	111,257.69	2,183,461.16	70,068.83	.04%
MANUFACTURING PRINTING & PUBLISHNG	73,049,992.83	.59%	41,866,057.13	1,263,010.25	32,446,945.95	1,047,044.39	.63%
MANUFACTURING CHEMICAL&ALLIED PROD	8,828,599.01	.07%	8,123,488.73	1,950.00	707,060.28	22,760.92	.01%
PAINTS, ETC.	1,028,234.61	.01%	859,162.82	.00	169,071.79	5,753.15	%
MFG OF DRUGS, SALTS, ACIDS, ETC.	67,605,642.18	.55%	65,904,932.71	1,383,009.14	3,083,718.61	102,556.63	.06%
AGRICULTURAL CHEMICALS	111,915,661.32	.91%	111,751,724.64	851,478.69	1,015,415.37	32,287.17	.02%
ESTABLISHMENTS MANUFACT GELATIN	16,200,887.54	.13%	15,875,759.84	9,549.22	334,676.92	13,538.44	.01%
MANUFACTURING-PETROLEUM REFINING	3,413,607.48	.03%	2,840,529.11	126.25	573,204.62	20,296.79	.01%
PETROLEUM	320,974,005.68	2.61%	313,559,047.21	368,266.15	7,783,244.62	244,280.38	.15%
ESTABLISHMENTS ASPHALT AND TAR	2,561,710.10	.02%	1,647,205.93	.00	914,504.17	32,397.06	.02%
MFG RUBBER AND MISC PLASTIC PROD	7,687,256.47	.06%	7,217,097.52	495,780.18	965,979.13	33,087.66	.02%
MFG LEATHER AND LEATHER PRODUCTS	3,484,632.97	.03%	2,554,578.88	1,601.33	931,655.42	30,459.71	.02%
MFG STONE, CLAY & GALASS PRODUCTS	102,527,815.18	.83%	51,491,687.16	885,243.35	51,921,371.37	1,708,031.88	1.03%
MANUFACTURING PRIMARY METAL	120,623.00	%	.00	.00	120,623.00	3,618.69	%
IRON AND STEEL FOUNDRIES	45,337,305.50	.37%	38,768,457.42	298,865.02	6,867,713.10	218,436.57	.13%
NONFERROUS FOUNDRIES	8,750,655.32	.07%	8,286,036.19	15,057.45	479,676.58	27,177.91	.02%
MFG FABRICATED METAL PRODUCTS	5,045,870.20	.04%	2,733,657.34	73,872.29	2,386,085.15	76,855.31	.05%

TOTAL SALES, TAXABLE SALES, AND TAX PAID BY INDUSTRY DURING FISCAL YEAR ENDED JUNE 30, 1983

INDUSTRY	TOTAL SALES	%	EXEMPT SALES	USE TAXABLE	TAXABLE SALES	TAX PAID	%
FABRICATION OF FERROUS-NONFERROUS	30,359,777.32	.25%	27,876,715.80	26,447.03	2,509,508.55	78,057.09	.05%
FABRICATED STRUCTURAL STEEL	51,529,220.30	.42%	38,982,278.06	1,152,176.24	13,739,118.48	443,897.90	.27%
ELECTROPLATING	155,765.87	%	132,386.24	38,451.08	61,870.71	2,219.53	%
MFG MACHINERY AND EQUIPMENT	95,930,521.98	.78%	89,147,902.22	169,460.94	6,952,080.70	223,722.40	.14%
MFG OF ELECTRICAL EQUIPMENT	190,506,269.88	1.55%	158,702,737.47	10,340,606.25	42,144,138.66	1,396,784.99	.84%
MFG OF TRANSPORTATION EQUIPMENT	272,103.36	%	133,777.65	.00	138,325.71	4,253.66	%
MFG, CARS, TRUCKS, BUSES	901,526.95	.01%	4,798.15	8,834.70	905,563.50	28,657.30	.02%
MFG OF TRAILER COACHES	75,252,644.83	.61%	70,676,201.92	84,797.69	4,661,240.60	152,984.26	.09%
MANUFACTURING-OPTICAL GOODS	4,166,441.83	.03%	2,681,338.75	9,410.05	1,494,513.13	47,156.72	.03%
MANUFACTURING-JEWELRY, SIGNS &MISC	33,453,932.83	.27%	31,868,746.24	104,558.74	1,689,745.33	53,549.93	.03%
MFG NEON SIGNS & ADVERTISING DISP	5,574,166.08	.05%	2,239,476.20	525,472.60	3,860,162.48	124,942.17	.08%
MANUFACTURE OF JEWELRY THRU BROOMS	12,465,944.30	.10%	9,370,433.58	6,169.29	3,101,680.01	101,614.03	.06%
RAILROAD TRANSPORTATION	3,503,559.91	.03%	4,062.19	37,425,626.77	40,925,124.49	1,355,270.40	.82%
LOCAL AND SURBURBAN TRANSIT	29,406.09	%	4,137.80	5,259.30	30,527.59	970.49	%
MOTOR FREIGHT	17,841,920.05	.15%	15,445,311.75	1,304,334.76	3,700,943.06	123,850.33	.07%
WATER TRANSPORTATION	129,761.86	%	52,656.63	27,814.76	104,919.99	3,413.32	%
AIR TRANSPORTATION	5,325,354.07	.04%	3,694,943.96	197,054.88	1,827,504.99	61,427.60	.04%
PIPE LINE TRANSPORTATION-PETROLEUM	.00	%	.00	49,673.51	49,673.51	1,706.38	%
TRANSPORTATION SERVICES	17,348.18	%	.00	4,982.67	22,330.85	640.52	%
FREIGHT FORWARDING	1,010,028.02	.01%	467,172.11	198,879.71	741,735.62	23,182.37	.01%
FURNISHING TRAVEL/SHIPPING INFO	.00	%	.00	.00	.00	.00	%
STOCKYARDS-PUBLIC FACILITIES	8,351,844.52	.07%	8,225,908.56	7,147.75	133,083.71	4,498.32	%
COMMUNICATION	54,645.62	%	53.30	5,266.91	59,859.23	2,369.82	%
TELEPHONE COMMUNICATION	15,148,693.33	.12%	4,256,518.13	29,479,501.80	40,371,677.00	1,350,897.25	.82%
TELEGRAPH COMMUNICATION	46,915.26	%	.00	2,287.91	49,203.17	1,500.34	%
RADIO BROADCASTING & TELEVISION	12,273,643.71	.10%	11,956,674.26	311,678.40	628,647.85	19,567.12	.01%
ELECTRIC, GAS & SANITARY SERVICE	19,198.65	%	.00	.00	19,198.65	576.00	%
ELECTRIC COMPANIES	76,785,464.64	.62%	76,393,864.01	18,916,008.12	19,307,608.75	692,299.45	.42%
NATURAL GAS TRANSMISSION&DISTRIBU	157,705,323.37	1.28%	156,152,583.18	3,664,018.36	5,216,758.55	181,199.37	.11%
WATER-DISTRIBUTION FOR SALE	42,620.86	%	4,680.13	361,603.15	399,543.88	12,541.10	.01%
SANITARY SERVICES	1,480,172.85	.01%	127,451.57	32,768.36	1,319,552.92	49,936.98	.03%
IRRIGATION SYSTEMS	30,884.50	%	4,679.40	.00	26,205.10	871.97	%
WHOLESALE TRADE	4,037,169.70	.03%	3,682,283.77	.00	354,885.93	11,621.97	.01%
AUTOMOBILES (WHOLESALE DISTR.)	112,217,056.91	.91%	84,525,567.98	288,670.43	27,950,159.36	815,629.14	.55%
DRUGS, CHEMICALS, ALLIED PRODUCTS	100,969,918.33	.82%	95,667,715.28	363,059.50	5,665,262.55	184,110.66	.11%
WHOLESALE DISTRIBUTION-DRY GOODS	13,964,887.18	.11%	11,983,498.47	188,856.90	2,170,245.61	70,514.14	.04%
WHOLESALE DISTRIBUTION GROCERIES	411,060,410.57	3.34%	388,597,713.45	305,133.71	22,767,830.83	563,462.06	.34%
FARM PRODUCTS	207,228,709.07	1.68%	204,000,341.57	420,248.59	3,648,616.49	118,680.88	.07%
ELECTRICAL GOODS	103,019,931.99	.84%	66,816,724.60	450,944.61	36,654,152.00	1,195,614.06	.72%
WHOLESALE DISTRIBUTION HARDWARE	86,551,688.80	.70%	57,124,925.82	631,129.96	30,057,892.94	982,136.24	.59%
ESTABLISHMENTS WHOLESALE	170,647,435.25	1.39%	124,596,534.81	2,464,442.49	48,515,342.93	1,587,363.91	.96%
ESTABLISHMENTS WHOLESALE PETROLEUM	861,652,319.21	7.00%	789,045,009.50	2,572,792.80	75,180,102.51	2,451,772.17	1.48%
RETAIL TRADE	4,239,413.03	.03%	2,114,061.76	353,706.68	2,479,057.95	92,097.41	.06%
BUILDING MATERIALS	409,948,198.52	3.33%	174,815,190.42	7,723,154.19	242,856,202.29	7,911,553.09	4.78%
FARM EQUIPMENT SALES	238,024,646.10	1.93%	220,910,992.48	1,681,613.69	18,795,267.31	642,271.03	.39%
CONSTR AND HEAVY EQUIP SALES	75,871,701.82	.62%	56,687,701.59	570,660.20	19,754,680.53	629,417.44	.38%
RETAIL TRADE-GEN MERCHANDISE	1,040,706.86	.01%	585,307.96	678.81	456,077.71	22,437.01	.01%
RETAIL STORES DRYGOODS	349,536,432.87	2.84%	12,230,722.15	1,013,706.48	338,319,417.20	10,994,269.59	6.65%
MAIL ORDER HOUSES	90,964,846.39	.74%	4,087,731.75	8,142,256.53	95,019,371.17	3,114,144.46	1.88%
RETAIL SALE OF PRODUCTS OR SERVICE	13,038,394.69	.11%	4,,24,784.53	1,324,079.73	10,237,689.89	323,519.35	.20%
DIRECT SELLING	56,281,430.93	.46%	16,150,184.33	377,787.47	40,509,034.07	1,320,848.52	.80%
RETAIL TRADE-FOOD	130,319.68	%	3,696.90	257.17	126,879.95	3,606.38	%

TOTAL SALES, TAXABLE SALES, AND TAX PAID BY INDUSTRY DURING FISCAL YEAR ENDED JUNE 30, 1983

INDUSTRY	TOTAL SALES	%	EXEMPT SALES	USE TAXABLE	TAXABLE SALES	TAX PAID	%
RETAIL GROCERY STORES	1,112,157,422.86	9.04%	91,182,534.97	3,077,321.98	1,024,052,219.87	33,599,106.70	20.31%
MEAT AND FISH MARKETS	62,907,639.98	.51%	56,907,444.97	63,326.90	6,063,521.91	177,655.88	.11%
FRUIT AND VEGETABLE MARKETS	5,740,193.58	.05%	3,854,651.38	954.53	1,886,496.73	68,611.02	.04%
CANDY, NUT & CONFECTIONERY STORES	4,205,003.18	.03%	499,447.98	433.97	3,705,989.17	122,807.19	.07%
DAIRY PRODUCT STORES	88,247,617.21	.72%	81,428,901.27	5,774.10	6,824,490.04	226,830.23	.14%
RETAIL BAKERIES	7,328,815.99	.06%	2,848,380.47	13,763.47	4,494,198.99	148,440.53	.09%
EGG AND POULTRY DEALERS	8,456,774.83	.07%	4,424,968.87	18,751.84	4,050,557.80	132,595.49	.08%
AUTOMOTIVE DEALERS AND GAS SVC STN	3,660,945.08	.03%	3,376,005.99	414.42	285,353.51	13,544.68	.01%
MOTOR VEHICLES	789,726,877.90	6.42%	336,417,430.19	1,643,271.53	454,952,719.64	14,884,119.56	9.00%
TIRE, BATTERY & ACCESSORY DEALERS	181,079,172.25	1.47%	91,507,471.56	265,081.68	89,836,782.37	2,923,293.00	1.77%
GASOLINE SERVICE STATIONS	377,806,708.59	3.07%	322,484,167.40	211,205.65	55,533,746.84	1,815,188.26	1.10%
MOBILE HOMES, NEW & USED	51,985,129.91	.42%	28,920,566.08	91,681.81	23,156,245.64	753,397.77	.46%
MISCELLANEOUS MARINE, AIRCRAFT	76,029,851.72	.62%	33,734,331.24	736,615.25	43,032,175.73	1,438,910.53	.87%
RETAIL TRADE-APPAREL & ACCESSORIES	253,952.57	%	366.00	1,600.00	255,186.57	8,308.91	.01%
RETAIL CLOTHING	107,848,132.64	.88%	5,573,431.29	320,075.96	102,594,777.31	3,301,075.85	2.00%
SHOE STORES	23,432,875.37	.19%	1,617,789.31	165,144.46	21,980,230.52	716,483.45	.43%
CUSTOM TAILORS	133,951.27	%	30,899.83	465.00	103,516.44	3,371.15	%
RETAIL TRADE-FURN, HOME FURNISHING	1,973,089.18	.02%	207,585.26	5,170.47	1,770,674.39	59,742.71	.04%
FURNITURE STORES	104,944,768.89	.85%	17,588,836.49	1,667,920.34	89,023,852.74	2,921,158.07	1.77%
HOUSEHOLD APPLIANCE STORES	78,734,918.19	.64%	21,880,187.79	288,785.87	57,143,516.27	1,861,857.81	1.13%
RETAIL TRADE-EATING & DRINKING PL	104,855.80	%	.00	.00	104,855.80	4,194.24	%
EATING PLACES	364,360,743.27	2.96%	31,290,339.01	2,169,452.09	335,239,896.35	10,875,869.07	6.58%
DRINKING PLACES	55,148,906.95	.45%	1,507,414.24	40,189.03	53,681,681.74	1,747,403.05	1.06%
RETAIL TRADE-MISC RETAIL STORES	3,264,755.48	.03%	1,260,950.98	467.90	2,004,272.40	70,086.73	.04%
DRUG STORES	167,741,718.70	1.36%	55,742,601.25	178,370.74	112,177,498.19	3,643,497.39	2.20%
OPTICAL STORES	3,393,799.38	.03%	1,001,902.59	9,689.81	2,401,586.60	76,915.74	.05%
ANTIQUE STORES	21,347,324.45	.17%	6,791,322.83	37,956.54	14,593,959.16	471,680.53	.29%
BOOK AND STATIONERY STORES	25,931,653.76	.21%	4,176,924.68	48,435.52	21,803,164.60	711,280.88	.43%
SPORTING GOODS STORES BICYCLE SHOP	70,093,247.23	.57%	12,824,409.51	86,107.97	57,354,545.69	1,852,810.64	1.12%
FARM AND GARDEN STORES	181,375,243.78	1.47%	158,833,988.78	1,215,960.51	23,757,215.51	787,646.62	.48%
JEWELRY STORES	28,244,628.37	.23%	2,868,895.70	113,449.85	25,489,182.52	820,465.10	.50%
FUEL AND ICE DEALERS	83,554,830.78	.68%	77,329,495.45	1,045,511.96	7,271,247.29	236,172.42	.14%
RETAIL STORES, NOT CLASSIFIED	374,491,588.94	3.04%	189,608,271.32	8,063,356.47	192,946,674.09	6,140,078.22	3.71%
BANKING	3,774,388.16	.03%	1,030,873.93	1,650,492.46	4,394,026.69	149,017.90	.09%
CREDIT AGENCIES OTHER THAN BANKS	2,339,309.88	.02%	347,639.64	762,452.06	2,754,122.30	86,540.27	.05%
SECURITY-COMMODITY&STOCK BROKERS	3,511.61	%	2,307.16	22,861.38	24,065.83	776.51	%
INSURANCE CARRIERS	122,737.96	%	1,248.53	124,590.49	246,079.92	7,787.77	%
INSURANCE AGENTS	10,724.03	%	4,924.75	4,000.56	9,799.84	354.32	%
REAL ESTATE	1,224,099.81	.01%	635,931.76	580.40	588,748.45	18,881.34	.01%
HOLDING & INVESTMENT COMPANIES	347,751.26	%	241,695.83	23,185.10	129,290.53	4,351.34	%
SERVICES	134,481,528.23	1.09%	13,454,357.96	2,933,127.16	123,960,297.43	4,007,428.87	2.42%
LEASING & RENTAL COMPANIES	114,366,680.57	.93%	37,719,849.43	826,304.57	77,473,135.71	2,499,217.83	1.51%
PERSONAL SERVICES	199,362.67	%	82,834.55	27,750.41	144,278.53	4,654.78	%
LAUNDRIES,DRYCLEANERS,BARBER SHOPS	20,980,056.98	.17%	13,823,950.95	1,589,832.09	8,745,898.12	279,396.57	.17%
PHOTO STUDIOS & COMM PHOTOGRAPHERS	14,833,000.79	.12%	2,825,527.28	54,413.50	12,061,887.01	388,760.42	.24%
FUNERAL SVC & CREMATORIES	4,923,304.39	.04%	4,602,011.79	47,749.70	369,042.30	12,666.87	.01%
MISCELLANEOUS SERVICE GROUPS	99,131.64	%	49,687.50	.00	49,444.14	1,795.91	%
ADVERTISING AGENCIES	18,302,596.22	.15%	15,563,469.10	60,931.18	2,800,058.30	83,543.36	.05%
CREDIT REPORTING AGENCIES	3,656.00	%	.00	5,556.00	9,252.00	282.44	%
DUPLICATING ADDRESSING BLUE PRNTNG	2,793,798.10	.02%	991,322.94	640.61	1,803,115.77	58,139.65	.04%
WINDOW CLEANING	937,927.92	.01%	773,148.83	50,507.18	215,686.27	7,159.57	%
NEWS SYNDICATES	15,840,990.04	.13%	8,389,395.43	88,048.82	7,539,643.43	245,604.68	.15%

TOTAL SALES, TAXABLE SALES, AND TAX PAID BY INDUSTRY DURING FISCAL YEAR ENDED JUNE 30, 1983

INDUSTRY	TOTAL SALES	%	EXEMPT SALES	USE TAXABLE	TAXABLE SALES	TAX PAID	%
RESEARCH DEVELOPMENT TEST LABS	48,445,477.89	.39%	28,460,781.70	1,477,551.09	21,462,247.28	710,673.55	.43%
AUTOMOBILE REPAIR SVCS AND GARAGES	876,468.19	.01%	360,583.98	.00	515,884.21	16,996.66	.01%
AUTOMOBILE REPAIR SHOPS	140,759,746.63	1.14%	74,831,526.45	519,528.76	66,447,748.94	2,152,768.27	1.30%
PARKING LOTS	4,028.29	%	.00	.00	4,028.29	120.85	%
MISCELLANEOUS REPAIR SERVICES	326,292.24	%	300,035.64	197.11	26,453.71	852.42	%
ELECTRICAL REPAIR SHOPS	22,015,680.97	.18%	11,860,025.77	573,641.81	10,729,297.01	349,566.53	.21%
WATCH CLOCK JEWELRY REPAIR	249,672.76	%	106,174.18	4,222.89	147,721.47	4,542.32	%
REUPHOLSTERY & FURNITURE REPAIR	8,300,056.44	.07%	4,187,113.87	50,683.36	4,163,625.93	137,166.53	.08%
BICYCLE SHOP REPAIR LOCKSMITHS	24,521,523.34	.20%	15,725,000.78	616,666.54	9,413,189.10	305,626.81	.18%
MOTION PICTURE THEATRES	14,332,763.53	.12%	257,693.80	27,708.42	14,102,778.15	454,127.47	.27%
AMUSEMENT & RECREATION SERVICES	728,203.75	.01%	5,171.50	.00	723,032.25	24,227.11	.01%
RECREATION FACILITIES	60,265,737.46	.49%	4,041,408.80	1,292,211.38	57,516,540.04	1,859,407.09	1.12%
PACKER & GUIDE SERVICES	6,546,841.55	.05%	240,111.16	4,709.45	6,311,439.84	195,396.89	.12%
MEDICAL & OTHER HEALTH SERVICES	323,211.06	%	143,152.08	34,783.54	214,842.52	7,210.55	%
PHYSICIANS & SURGEONS	1,963,184.82	.02%	549,489.25	165,055.27	1,578,790.84	51,200.04	.03%
DENTISTS	1,183,657.68	.01%	560,736.55	543,136.62	1,166,057.75	38,363.02	.02%
OSTEOPATHS CHIROPRACTORS ETC	787,699.78	.01%	437,860.71	9,354.17	359,193.24	11,300.35	.01%
HOSPITALS AND NURSING HOMES	15,605,521.29	.13%	14,039,067.39	1,016,549.77	2,583,003.67	83,478.85	.05%
MEDICAL AND DENTAL LABORATORIES	8,989,168.57	.07%	2,261,009.93	35,044.80	6,763,203.44	219,567.28	.13%
OPTOMETRISTS PRESCRIBING & FITTING	14,857,666.40	.12%	5,439,805.53	398,634.87	9,814,495.74	323,499.77	.20%
LEGAL SERVICES	83,354.17	%	56,611.08	9,614.14	17,129.95	2,367.45	%
EDUCATIONAL SERVICES	2,699.07	%	.00	.05	2,699.12	92.57	%
PUBLIC STATE SUPPORTED INSTITUTION	58,804,434.75	.48%	32,126,053.70	5,901.84	26,684,282.89	852,395.67	.52%
PRIVATE SCHOOL-PROFIT MAKING INSTI	826,896.39	.01%	263,448.88	.00	563,447.51	18,166.70	.01%
MUSEUMS AND GALLERIES	92,332.18	%	16,236.42	.00	76,095.76	2,498.33	%
NONPROFIT MEMBERSHIP ORGANIZATIONS	12,726,848.09	.10%	677,368.74	3,514,131.68	15,563,611.03	497,288.63	.30%
MISCELLANEOUS SERVICES	26,845,819.56	.22%	13,509,290.88	3,886,741.96	17,223,270.64	549,573.70	.33%
STATE GOVERNMENT	28,128,703.35	.23%	21,815,557.53	.00	6,313,145.82	214,400.90	.13%
LOCAL GOVERNMENT	152,775,223.25	1.24%	2,816,617.62	.00	149,958,605.63	4,860,563.94	2.94%
TOTAL	12,302,305,273.05	%	7,534,564,674.33	308,250,714.72	5,075,991,313.44	165,411,458.35	%

1984 PROPOSED LEGISLATION

(1) A federal income tax conformity bill, adopting changes made by Congress in 1983 as they apply to computing net taxable income.

(2) A bill to allow an exchange of information between the Tax Commission and Department of Employment. This bill would allow the Tax Commission and Department of Employment to offset refunds against liabilities owed the other agency.

(3) A bill to require property values to be listed at full market value on the assessment rolls of the county auditor.

(4) A bill providing for sales tax exemption for certain materials used at the Idaho National Engineering Laboratory.

(5) A bill making technical corrections to the unclaimed property law.

(6) A bill to clarify that single sales transactions for fifteen cents or less are exempt from tax.

(7) A bill to change the date from June 15 to April 15 for filing of the owner's certification to the county assessor of the value of residential improvements for purposes of the 50/50 property tax exemption.

(8) A bill making technical corrections to the motor fuels tax statutes.

(9) A bill requiring that records regarding beer tax must be retained by the taxpayer for a period of 4 years. The bill also eliminates the requirement that the Tax Commission examine the records each year. The bill further clarifies the interest charged on assessments.

(10) A bill requiring that records regarding wine tax must be retained by the taxpayer for a period of 4 years. The bill also eliminates the requirement that the Tax Commission examine the records each year. The bill further clarifies the interest charged on assessments.

(11) A bill to clarify that the tobacco tax is levied against the distributor and further that the purchaser is liable if the tax is not paid by the distributor.

(12) A technical corrections bill relating to cigarette tax. The bill covers:

- (a) Permits required of wholesalers;
- (b) That stamps may be sold by authorized agents of the Tax Commission;
- (c) Records must be kept for 4 years;
- (d) Clarifies penalty provisions; and
- (e) Updates the collection and enforcement section of the act to conform to the income tax statutes.

CALENDAR FOR PROPERTY ASSESSMENTS AND VALUATIONS

The following events concerned with real, personal and operating property tax programs indicate the "as of" date or "not later than" date, whichever applies.

Date	Activity
January 1	Assessment date of all property.
March 15	Idaho Personal Property Declaration must be filed with the county assessor.
April 15	Claims for property tax reduction (circuit breaker) must be filed with the county assessor.
April 30	Annual reports on operating property (utilities) due to State Tax Commission.
May 15	County commissioners meet as Board of Equalization for property tax reduction claims.
June 15	Final date to apply for homeowner's exemption if application was not made in prior year or if primary residence changed during current year.
June 20	Second installment on real property taxes payable without becoming delinquent.
4th Monday	Real property roll delivered by assessor to county clerk.
July 1	Taxes become payable and delinquent on Cooperative Electric Co's.
1st Monday	Personal property roll delivered by assessor to clerk.
2nd Monday	County board completes equalization and delivers equalized assessment rolls to county recorder.
4th Monday	Abstracts of property assessment rolls, property tax reduction rolls, and copies of approved applications for reduction in taxes transmitted by county auditor to State Tax Commission.
August 2nd Monday	State Tax Commission meets as a State Board of Equalization.
4th Monday	Equalization completed by State Tax Commission.
September 1st Monday	Certification of Class 3 operating property, equalized real and personal property and state taxes to be collected for state bond retirement forwarded by State Tax Commission to county auditors.
2nd Monday	All property tax levies set by Board of County Commissioners.
3rd Monday	Certified copies of property tax levies forwarded to Tax Commission and various county offices by the county clerk.
October 3rd Monday	County auditor submits to Tax Commission amount of property tax on railroad car company valuation within county.

October 4th Monday	County auditor certifies property tax reduction roll to Tax Commission. Tax Commission must notify all disallowed claimants and county auditor of disapproved claims for property tax reduction.
November 1st Monday	Equalized assessment rolls with taxes computed delivered by county auditor to tax collector
15	County treasurer transmits to Tax Commission tax statements for electrical and natural gas companies where customers qualify for irrigation water pumping rebate.
4th Monday	Subsequent property assessment rolls delivered by county assessor to county commissioners. Tax Commission certifies property tax reduction reimbursement to county auditors.
December 1st Monday	Subsequent property assessment roll equalized by County Board of Equalization.
20	Personal property taxes payable without becoming delinquent. (May be collected on demand.) Tax Commission pays county treasurers amount due as reimbursement for property tax reduction claims.
20	First installment on real property taxes payable without becoming delinquent.
December	State Tax Commission certifies to Public Utility Commission amounts of rebate due each power company or gas company on water used for irrigation or drainage purposes.
4th Monday	Abstract of subsequent property assessment roll forwarded by county auditor to State Tax Commission.

ABSTRACT ITEMS OF PROPERTY APPROVED FOR 1983

Abstract Item Nos.	CLASS 1. REAL PROPERTY - LANDS
1	Investment Irrigated Agricultural
2	(no category)
3	Investment Non-irrigated Agricultural
4	Investment Meadow
5	Investment Dry Grazing
6	Forestland Productivity Value
7	Bare Forestland Value
8	Reforestation
9	Mineral
10	Homesite Value on Rural Investment Lands
11	Recreational Sites
12	Rural Residential Tracts
13	Rural Commercial Tracts
14	Rural Industrial Tracts

Abstract Item Nos.	CLASS 1. REAL PROPERTY - LANDS
15	Rural Subdivisions Residential Lots and/or Acreages
16	Rural Subdivisions Commercial Lots and/or Acreages
17	Rural Subdivisions Industrial Lots and/or Acreages
18	Other Rural Land
19	Waste (Acreage Only)
20	Residential Lots and/or Acreages (Inside City Limits)
21	Commercial Lots and/or Acreages (Inside City Limits)
22	Industrial Lots and/or Acreages (Inside City Limits)
25	Common Areas
	IMPROVEMENTS ON LAND AND LOTS
31	Improvements: Residential on Category 10
32	Improvements on Categories 1 through 9
33	Improvements on Recreational Sites (11)
34	Improvements on Rural Residential Tracts (12)
35	Improvements on Rural Commercial Tracts (13)
36	Improvements on Rural Industrial Tracts (14)
37	Improvements on Rural Subdivisions Residential (15)
38	Improvements on Rural Subdivisions Commercial (16)
39	Improvements on Rural Subdivisions Industrial (17)
40	Improvements on Other Rural Land (18)
41	Improvements on Residential Lots/Acreages (20)
42	Improvements on Commercial Lots/Acreages (21)
43	Improvements on Industrial Lots/Acreages (22)
44	Improvements Located on Exempt Land owned by Partially Exempt Entit
45	Utility Systems (Locally Assessed)
46	Mobile Homes
47	Improvements to Mobile Homes
	PERSONAL PROPERTY
55	Boats
56	Construction Machinery, Tools & Equipment
57	Equities in State Land
58	Farm Machinery, Tools & Equipment
59	Furniture & Fixtures
60	Improvements on Railroad Rights of Way
61	Improvements by Lessee other than Category 62
62	Leasehold Improvements or Possessory Interest in Exempt Lands (All)
63	Logging Machinery, Tools and Equipment
64	Mining Machinery, Tools and Equipment
65	Mobile Homes
66	Net Profit of Mines
68	Other Miscellaneous Machinery, Tools and Equipment
69	Recreational Vehicles
70	Reservations and Easements
71	Signs and Signboards
72	Tanks, Cylinders, Vessels, (Kegs, Vats, etc.)

CLASS 1. REAL PROPERTY
LANDS

INVESTMENT IRRIGATED AGRICULTURAL
(ABSTRACT ITEM 01)

COUNTY	ACRES	FULL MARKET VALUE	SPECULATIVE VALUE EXEMPT	NET TAXABLE VALUE
ADA	107,827	220,960,160	162,505,091	58,455,069
ADAMS	22,791	34,219,669	24,720,876	9,498,793
BANNOCK	31,044	41,489,240	29,250,526	12,238,714
BEAR LAKE	27,202	18,553,454	8,788,478	9,764,976
BINGHAM	276,830	271,016,648	124,521,165	146,495,483
BLAINE	74,997	33,340,028	13,255,675	20,084,353
BOISE	4,006	4,480,161	2,986,774	1,493,387
BONNER	3,286	6,823,600	5,458,880	1,364,720
BONNEVILLE	158,596	131,924,100	47,896,011	84,028,089
BUTTE	66,929	49,869,541	26,234,687	23,634,854
CAMAS	18,028	5,771,767	2,294,799	3,476,968
CANYON	214,731	541,416,314	372,223,716	169,192,598
CARIBOU	59,965	56,707,325	26,750,999	29,956,326
CASSIA	271,770	443,020,268	261,454,586	181,565,682
CLARK	38,217	22,227,364	12,478,520	9,748,844
CUSTER	37,485	34,878,574	25,527,750	9,350,824
ELMORE	96,820	114,026,904	74,017,464	40,009,440
FRANKLIN	45,923	72,756,097	44,276,476	28,479,621
FREMONT	71,998	83,384,188	52,501,156	30,883,032
GEM	47,701	125,254,959	99,796,634	25,458,325
GOODING	113,041	94,227,016	49,142,319	45,084,697
IDAHO	1,006	1,318,566	915,335	403,231
JEFFERSON	226,565	169,899,966	84,949,983	84,949,983
JEROME	164,496	240,791,678	168,264,064	72,527,614
KOOTENAI	22,592	45,683,297	36,808,218	8,875,079
LEMHI	91,084	98,843,214	76,068,280	22,774,934
LINCOLN	86,012	73,470,628	41,802,254	31,668,374
MADISON	134,453	132,229,481	63,359,960	68,869,521
MINIDOKA	178,955	310,902,728	217,257,328	93,645,400
NEZPERCE	95	360,001	252,538	107,463
ONEIDA	20,329	14,200,122	6,212,242	7,987,880
OWYHEE	138,749	168,885,524	109,627,446	59,258,078
PAYETTE	75,000	106,958,470	70,328,857	36,629,613
POWER	68,066	64,662,700	22,504,063	42,158,637
TETON	45,087	47,348,715	33,662,035	13,686,680
TWIN FALLS	287,509	293,263,811	122,761,597	170,502,214
VALLEY	38,097	32,326,473	23,445,574	8,880,899
WASHINGTON	44,416	128,276,600	94,519,600	33,757,000
TOTAL:	3,411,698	4,335,769,351	2,638,821,956	1,696,947,395

CLASS 1. REAL PROPERTY
LANDS

INVESTMENT NON-IRRIG. AGRICULTURAL
(ABSTRACT ITEM 03)

COUNTY	ACRES	FULL MARKET VALUE	SPECULATIVE VALUE EXEMPT	NET TAXABLE VALUE
ADA	17,750	9,261,225	7,420,027	1,841,198
BANNOCK	121,509	54,210,345	39,754,253	14,456,092
BEAR LAKE	53,956	14,171,885	6,978,035	7,193,850
BENEWAH	48,345	51,341,294	33,070,371	18,270,923
BINGHAM	32,189	11,038,480	5,640,679	4,397,801
BLAINE	8,619	1,502,228	597,271	904,957
BOISE	6,446	3,113,832	2,075,888	1,037,944
BONNER	28,340	46,982,775	37,586,220	9,396,555
BONNEVILLE	135,987	35,699,933	17,392,275	18,307,658
BOUNDARY	52,037	75,680,670	52,394,310	23,286,360
BUTTE	6,287	1,847,596	1,051,218	796,378
CAMAS	81,853	20,583,365	8,183,747	12,399,618
CANYON	76	22,700	11,350	11,350
CARIBOU	141,424	46,802,840	18,642,286	28,160,554
CASSIA	95,496	25,916,064	11,982,707	13,933,377
CLARK	17,752	2,760,877	1,570,844	1,190,033
CLEARWATER	36,915	38,220,180	26,708,077	11,512,103
CUSTER	23	3,366		3,366
ELMORE	20,187	7,525,322	4,884,858	2,640,464
FRANKLIN				
FRANKLIN	80,301	28,289,454	13,250,137	15,039,317
FREMONT	88,061	46,605,412	32,897,938	13,707,474
GEM	5,315	2,585,190	1,886,490	698,700
GOODING	426	289,448	150,956	138,492
IDAHO	190,451	219,860,965	152,625,197	67,235,768
JEFFERSON	80			
JEFFERSON	1,991	512,650	256,325	256,325
KOOTENAI	67,616	58,269,712	35,115,432	23,154,280
LATAH	252,336	320,050,060	225,917,689	94,132,371
LEWIS	140,962	194,475,965	136,596,214	57,879,751
MADISON	35,754	10,207,409	4,891,050	5,316,359
MINIDOKA	945	302,452	211,352	91,100
NEZPERCE	178,170	236,917,041	166,195,536	70,721,505
ONEIDA	191,955	48,170,834	22,815,465	25,355,369
PAYETTE	1,269	58,377	38,385	19,992
POWER	198,259	49,564,750	16,495,254	33,069,496
SHOSHONE	1,381	6,546,260	5,941,250	605,010
TETON	57,004	37,060,460	27,654,439	9,406,021
TWIN FALLS	10,020	2,134,632	893,567	1,241,065
VALLEY	13,047	6,384,363	4,878,617	1,505,746
WASHINGTON	60,041	39,531,800	28,237,000	11,294,800
TOTAL:	2,481,076	1,754,503,006	1,153,892,709	600,609,522

CLASS 1. REAL PROPERTY
LANDS

INVESTMENT MEADOW
(ABSTRACT ITEM 04)

COUNTY	ACRES	FULL MARKET VALUE	SPECULATIVE VALUE EXEMPT	NET TAXABLE VALUE
ADA	1,740	1,596,796	1,174,363	422,433
BANNOCK	8,528	3,892,174	2,640,671	1,251,503
BEAR LAKE	48,932	18,119,951	10,343,148	7,776,803
BINGHAM	10,552	3,674,107	2,221,891	1,452,216
BLAINE	118	100,568	39,985	60,583
BOISE	848	260,919	173,946	86,973
BONNEVILLE	5,242	1,468,491	674,712	793,779
BOUNDARY	8,218	6,771,161	4,687,727	2,083,434
BUTTE	4,051	1,158,359	679,698	478,661
CAMAS	2,597	400,180	159,108	241,072
CANYON	34,167	67,803,313	55,475,438	12,327,875
CARIBOU	25,442	11,335,088	6,185,116	5,149,972
CASSIA	20,631	16,491,756	9,732,839	6,758,917
CLARK	21,852	5,361,181	3,145,817	2,215,364
CLEARWATER	19	6,175	4,315	1,860
CUSTER	40,906	24,060,698	17,745,554	6,315,144
ELMORE	342	90,949	70,738	20,211
FRANKLIN	10,304	2,800,966	565,835	2,235,131
FREMONT	22,289	9,840,636	7,107,126	2,733,510
JEFFERSON	518	118,012	59,006	59,006
KOOTENAI	2,055	3,717,981	3,176,350	541,631
LATAH	9,774	4,802,480	3,179,759	1,622,721
MADISON	5,418	1,640,816	786,224	854,592
NEZPERCE	5	286	234	52
ONEIDA	10,479	3,134,727	1,568,136	1,566,591
OWYHEE	301	23,409	15,606	7,803
POWER	3,152	709,200	203,181	506,019
TETON	33,968	21,034,834	16,813,208	4,221,626
VALLEY	4,531	1,893,724	1,379,125	514,599
TOTAL:	336,976	212,308,937	150,008,856	62,300,081

CLASS 1. REAL PROPERTY
LANDS

INVESTMENT DRY GRAZING
(ABSTRACT ITEM 05)

COUNTY	ACRES	FULL MARKET VALUE	SPECULATIVE VALUE EXEMPT	NET TAXABLE VALUE
ADA	129,533	101,337,628	97,478,617	3,859,011
ADAMS	158,049	34,249,404	25,971,547	8,277,857
BANNOCK	159,509	16,723,216	12,090,746	4,632,470
BEAR LAKE	155,236	13,050,484	8,011,687	5,038,797
BENEWAH	20,101	11,356,911	7,315,305	4,041,606
BINGHAM	237,005	18,829,286	10,347,626	8,481,660
BLAINE	207,399	10,536,655	4,189,270	6,347,385
BOISE	133,340	20,619,840	16,037,654	4,582,186
BONNER	69,598	45,847,140	36,677,712	9,169,428
BONNEVILLE	178,202	9,760,403	4,676,860	5,083,543
BOUNDARY	13,741	7,784,780	5,389,463	2,395,317
BUTTE	81,921	16,376,827	13,968,470	2,408,357
CAMAS	114,250	4,628,462	1,840,232	2,788,230
CANYON	46,097	13,094,950	10,475,960	2,618,990
CARIBOU	222,357	26,991,042	14,472,006	12,519,036
CASSIA	297,824	40,115,751	23,674,870	16,440,881
CLARK	223,432	31,147,770	26,737,925	4,409,845
CLEARWATER	37,290	5,990,262	3,993,508	1,996,754
CUSTER	81,693	15,364,584	12,803,820	2,560,764
ELMORE	274,822	48,023,361	37,351,503	10,671,858
FRANKLIN				
FRANKLIN	121,130	7,574,074	3,022,572	4,551,502
FREMONT	178,291	18,799,520	15,381,427	3,418,093
GEM	138,015	18,846,200	15,076,960	3,769,240
GOODING	59,058	2,879,387	1,501,690	1,377,697
IDAHO				
IDAHO	428,963	70,845,496	57,964,771	12,880,725
JEFFERSON	75,276	4,897,792	2,448,896	2,448,896
JEROME	42,935	2,976,944	2,080,274	896,670
KOOTENAI	16,726	18,166,287	15,751,400	2,414,887
LATAH	59,600	9,265,794	6,114,162	3,151,632
LEMHI	101,027	14,826,841	12,050,279	2,776,562
LEWIS	75,758	15,345,620	12,276,496	3,069,124
LINCOLN	66,833	4,133,173	2,351,633	1,781,540
MADISON	26,320	1,374,251	658,495	715,756
MINIDOKA	24,626	3,985,660	2,785,160	1,200,500
NEZPERCE	221,142	33,750,070	27,613,696	6,136,374
ONEIDA	114,593	9,159,847	5,456,118	3,703,729
OWYHEE	409,035	35,852,946	23,901,964	11,950,982
PAYETTE	93,250	8,392,500	5,574,395	2,818,105
POWER	143,402	7,887,110	3,325,075	4,562,035
SHOSHONE	5,036	15,640,710	14,195,180	1,445,530
TETON	34,512	5,332,147	3,822,266	1,509,881
TWIN FALLS	219,155	8,076,488	3,380,855	4,695,633
VALLEY	27,885	17,009,860	15,308,874	1,700,986
WASHINGTON	395,914	57,364,800	45,891,840	11,472,960
TOTAL:	5,919,882	884,212,765	671,439,259	212,773,014

CLASS 1. REAL PROPERTY
LANDS

FORESTLAND PRODUCTIVITY
(ABSTRACT ITEM 06)

COUNTY	ACRES	FULL MARKET VALUE	SPECULATIVE VALUE EXEMPT	NET TAXABLE VALUE
ADAMS	62,270	20,270,822	14,870,791	5,400,031
BENEWAH	178,258	76,991,273	43,516,807	33,474,466
BOISE	20,207	8,086,820	6,289,749	1,797,071
BONNER	153,953	141,371,000	113,096,800	28,274,200
BOUNDARY	107,698	50,115,124	34,695,086	15,420,038
CAMAS	1,459	100,953	40,138	60,815
CLEARWATER	401,600	275,301,572	207,659,908	67,641,664
ELMORE	732	261,850	203,661	58,189
IDAHO	62,516	24,341,517	15,227,678	8,113,839
KOOTENAI	200,994	175,400,578	148,496,616	26,903,962
LATAH	153,046	99,578,599	75,467,558	24,111,041
LEWIS	35,570	18,061,331	13,623,658	4,437,673
NEZPERCE	33,572	16,790,526	14,069,209	2,721,317
SHOSHONE	270,010	394,317,690	354,953,220	39,364,470
VALLEY	23,373	9,018,647	7,014,504	2,004,143
TOTAL:	1,705,258	1,310,003,302	1,050,225,383	259,782,919

CLASS 1. REAL PROPERTY
LANDS

BARE FORESTLAND VALUE
(ABSTRACT ITEM 07)

COUNTY	ACRES	FULL MARKET VALUE	SPECULATIVE VALUE EXEMPT	NET TAXABLE VALUE
ADAMS	10,734	5,644,572	5,100,073	544,499
BENEWAH				
BENEWAH	64,380	11,113,361	6,282,322	4,831,039
BOISE	9,671	2,065,217	1,706,049	359,168
BONNER	32,740	26,931,300	24,238,170	2,693,130
BOUNDARY	30,273	17,481,576	14,984,208	2,497,368
CAMAS	510	33,215	13,206	20,009
CLEARWATER	9,723	6,659,812	5,976,053	683,759
IDAHO	83,041	19,443,468	16,202,890	3,240,578
KOOTENAI	65,026	65,638,327	61,266,976	4,371,351
LATAH	34,999	22,757,508	20,228,896	2,528,612
LEWIS	9,843	5,011,726	4,465,191	546,535
NEZPERCE	10,542	5,270,551	4,873,672	396,879
SHOSHONE	15,505	6,286,940	5,158,450	1,128,490
VALLEY	11,414	4,699,470	4,229,523	469,947
TOTAL:	388,401	199,038,557	174,725,679	24,311,364

CLASS 1. REAL PROPERTY
LANDS

REFORESTATION LAND
(ABSTRACT ITEM 08)

COUNTY	ACRES	FULL MARKET VALUE	SPECULATIVE VALUE EXEMPT	NET TAXABLE VALUE
ADAMS	26	43,550	43,420	130
BOISE	27,160	135,893		135,893
BONNER	11	59		59
CLEARWATER	11,399	57,001		57,001
LATAH	120	1,518		1,518
VALLEY	94,411	471,913		471,913
TOTAL:	133,127	709,934	43,420	666,514

CLASS 1. REAL PROPERTY
LANDS

MINERAL LAND
(ABSTRACT ITEM 09)

COUNTY	ACRES	FULL MARKET VALUE	SPECULATIVE VALUE EXEMPT	NET TAXABLE VALUE
ADA	1,306	22,538		22,538
ADAMS	1,977	49,684		49,684
BANNOCK	229	7,577		7,577
BEAR LAKE	3,395	91,505		91,505
BENEWAH	259	10,407		10,407
BINGHAM		3,204		3,204
BLAINE	9,775	831,855		831,855
BOISE	25	166,943		166,943
BONNER	2,339	40,210		40,210
BONNEVILLE	197	23,001		23,001
BOUNDARY	536	13,390		13,390
BUTTE	11	9,116		9,116
CAMAS	2,988	59,089	23,493	35,596
CARIBOU	3,992	122,427		122,427
CASSIA		35,803		35,803
CLARK	459	12,232		12,232
CLEARWATER	2,290	55,583		55,583
CUSTER	5,266	134,119		134,119
ELMORE	2,803	98,613		98,613
FREMONT	29	2,344		2,344
GEM	1,269	35,250		35,250
GOODING	2	1,888		1,888
IDAHO	37	4,296		4,296
JEROME	56	1,416		1,416
KOOTENAI	686	410,961	333,873	77,088
LATAH	312	10,224		10,224
LEMHI	9,742	220,123		220,123
LINCOLN	45	1,670		1,670
MADISON	149	792		792
NEZPERCE		1,045		1,045
OWYHEE	3,618	90,544		90,544
POWER	663	17,232		17,232
SHOSHONE	55,345	1,345,074		1,345,074
TETON		1,223		1,223
TWIN FALLS	180	34,011		34,011
VALLEY	4,374	121,555		121,555
WASHINGTON	707	21,180		21,180
TOTAL:	115,061	4,108,124	357,366	3,750,758

CLASS 1. REAL PROPERTY
LANDS

HOMESITE VALUE ON RURAL INVESTMENT LANDS
(ABSTRACT ITEM 10)

COUNTY	ACRES	NET TAXABLE VALUE
ADA	1,224	22,572,514
ADAMS	390	1,964,841
BANNOCK	570	1,580,023
BEAR LAKE	251	560,780
BENEWAH	157	1,225,218
BINGHAM	606	4,570,494
BLAINE	1,383	5,684,730
BOISE	294	1,637,000
BONNER	253	1,477,744
BONNEVILLE	1,222	8,392,350
BOUNDARY	1,055	4,391,550
BUTTE	1,004	6,063,503
CAMAS	394	603,566
CANYON	251	294,173
CARIBOU	3,622	27,881,125
CASSIA		1,474,328
CLEARWATER	29	3,277,003
CUSTER	385	2,483,518
ELMORE	437	2,059,228
FRANKLIN		2,218,600
FREMONT		6,701,516
GEM	702	3,097,285
GOODING	959	3,537,455
IDAHO	1,185	3,556,790
JEFFERSON	1,089	5,969,333
JEROME	1,120	4,662,069
KOOTENAI	1,588	4,098,185
LATAH	1,787	15,716,438
LEMHI	1,618	12,088,703
LEWIS	354	1,789,305
LINCOLN	255	1,318,162
MADISON	420	380,790
MINIDOKA	696	3,261,874
NEZPERCE	1,568	6,287,950
ONEIDA	739	4,085,945
OWYHEE	347	588,028
PAYETTE	923	2,646,990
SHOSHONE	1,229	9,117,583
TWIN FALLS	267	1,643,560
WASHINGTON	3,089	13,376,877
	1,136	7,768,500
TOTAL:	34,598	207,605,423

CLASS 1. REAL PROPERTY - LANDS

COUNTY	RECREATIONAL SITES (ABSTRACT ITEM 11) ACRES	RECREATIONAL SITES (ABSTRACT ITEM 11) NET TAXABLE VALUE	RURAL RESIDENTIAL TRACTS (ABSTRACT ITEM 12) ACRES	RURAL RESIDENTIAL TRACTS (ABSTRACT ITEM 12) NET TAXABLE VALUE	RURAL COMMERCIAL TRACTS (ABSTRACT ITEM 13) ACRES	RURAL COMMERCIAL TRACTS (ABSTRACT ITEM 13) NET TAXABLE VALUE
ADA	127	1,270,400	5,257	43,408,546	2,035	29,788,361
ADAMS	301	2,019,275	360	1,929,460	15	144,264
BANNOCK	113	171,500	6,438	13,836,717	323	1,362,018
BEAR LAKE			857	1,148,760	161	197,365
BENEWAH	60	62,424	448	3,498,765	63	251,413
BINGHAM	360	14,561	12,949	34,753,678	12	914,785
BLAINE	1,382	2,276,313	429	2,824,483	148	2,566,560
BOISE	89	393,103	3,942	16,763,127	218	1,054,456
BONNER	3,167	2,635,750	36,679	103,076,885	642	9,501,160
BONNEVILLE	155	403,920	4,295	16,717,024	902	7,172,820
BOUNDARY			682	4,590,871	104	1,303,193
BUTTE			916	1,210,687	55	54,787
CAMAS	25	25,490	137	161,751	14	16,192
CANYON		316,525	6,481	48,003,749	1,027	6,462,175
CARIBOU				2,660,112		159,901
CASSIA	86	93,533	2,342	10,456,412	394	1,324,761
CLARK			159	258,275		
CLEARWATER			2,444	8,061,634	240	831,582
CUSTER	4	12,000	615	3,218,477	396	3,494,346
ELMORE			1,746	4,954,660	374	1,132,314
FRANKLIN		13,030				13,618
FREMONT			8	2,518,610	30	489,422
GEM	30	15,200	1,833	10,287,210	189	1,946,489
GOODING			635	2,066,955	189	357,179
IDAHO			119	543,372	246	1,310,592
JEFFERSON	375	200,375	2,726	9,000,118	269	807,733
JEROME	486	556,339	1,268	3,374,805	364	3,214,006
KOOTENAI	384	2,241,403	49,927	117,404,681	928	7,886,497
LATAH	2	2,080	1,344	6,405,029	223	838,444
LEMHI	311	472,685	3,274	8,994,674	188	764,607
LEWIS			486	1,304,200	18	81,361
LINCOLN			115	129,298	24	6,295
MADISON	10	15,470	1,377	5,849,550	221	1,413,348
MINIDOKA			1,881	6,580,500	494	2,906,200
NEZPERCE	79	605,645	971	3,628,454	108	744,237
ONEIDA	3	3,214	6,606	1,218,804	45	19,808
OWYHEE			281	1,033,089	158	159,085
PAYETTE	248	40,165	1,501	7,623,956	608	516,093
POWER	7	12,324	792	1,350,531	76	985,929
SHOSHONE	126	530,900	1,286	8,246,490	180	1,084,200
TETON			2,010	5,549,260	88	182,744
TWIN FALLS			9,165	29,808,495	949	3,111,461
VALLEY	28	3,528	1,235	11,964,473	54	468,629
WASHINGTON	271	210,600	2,425	4,613,300	71	421,000
TOTALS	8,229	14,617,752	179,441	571,129,927	12,843	97,461,430

CLASS 1. REAL PROPERTY - LANDS

COUNTY	RURAL INDUSTRIAL TRACTS (ITEM 14)	RURAL SUBDIVISIONS RESIDENTIAL (ITEM 15)	RURAL SUBDIVISIONS COMMERCIAL (ITEM 16)	RURAL SUBDIVISION INDUSTRIAL (ITEM 17)	OTHER RURAL LANDS (ITEM 18)
	ESTIMATED MARKET VALUE				
ADA	17,057,730	171,472,494	17,713,222	8,893,050	11,015,659
ADAMS	105,255	4,877,354			5,623,520
BANNOCK	170,135	14,674,614	74,877		18,047
BEAR LAKE	4,400	11,662,460			4,120,295
BENEWAH	517,265	10,183,276	181,005	248,656	6,354,339
BINGHAM	646,356	6,196,955	1,399		167,811
BLAINE	138,760	77,975,237	85,325		15,685,484
BOISE	159,562	42,902,815	72,000		5,551,969
BONNER	3,273,200	123,245,322	1,599,500	151,400	136,429,169
BONNEVILLE	996,536	21,083,873	2,181,602	109,040	1,488,985
BOUNDARY	111,410	3,066,424	337,933	6,731	12,961,927
BUTTE		229,515		131	253,888
CAMAS	18,822	1,101,415	2,269		
CANYON	2,958,800	65,292,668	3,242,925	659,000	
CARIBOU	2,537,118	5,296,428			770,310
CASSIA	1,120,790	3,063,450	185,820	46,980	628,588
CLARK		14,310	3,339	2,479	1,370
CLEARWATER	944,731	2,971,667	286,583		3,290,692
CUSTER		10,514,843	70,720		8,410,342
ELMORE	138,165	14,149,186	718,006	37,100	7,469,017
FRANKLIN	67,311	806,727			168,479
FREMONT	43,884	27,193,760	785,369	92,170	1,491,266
GEM	520,145	5,785,330			411,470
GOODING	45,432	1,749,383			2,029,148
IDAHO	684,933	9,483,344	310,181		20,703,054
JEFFERSON	673,408	3,168,053	19,140		546,576
JEROME	989,132	3,598,318			1,179,402
KOOTENAI	6,412,571	166,041,275	7,116,782	1,725,919	2,476,058
LATAH	384,481	3,866,595	23,878	13,673	1,248,023
LEMHI	88,360	20,624,672	58,913	75,460	10,986,141
LEWIS	1,040	538,733	2,190		336,471
LINCOLN		62,176		5,417	24,800
MADISON	134,732	1,547,504			342,867
MINIDOKA	852,550	3,530,450	198,900	16,550	1,347,950
NEZPERCE	5,441,698	1,501,355	13,983		365,870
ONEIDA	67,002	657,662			14,066
OWYHEE	122,162	2,532,913	23,513		1,481,906
PAYETTE	411,962	4,045,904	527,480		204,258
POWER	346,572	2,481,418	245,144		799,199
SHOSHONE	2,157,660	6,016,350	85,890	17,760	5,277,490
TETON		10,018,852			3,621,268
TWIN FALLS	849,300	17,799,348	1,090,525		1,145
VALLEY	160,770	106,029,260	101,570		10,074,769
WASHINGTON	580,400	1,913,900			4,000
TOTAL:	51,934,540	991,007,588	37,359,979	12,101,516	285,377,088

CLASS 1. REAL PROPERTY - LANDS

COUNTY	WASTE ACREAGE ONLY (ITEM 19)	RESIDENTIAL LOTS AND/OR ACREAGES (ITEM 20)	COMMERCIAL LOTS AND/OR ACREAGES (ITEM 21)	INDUSTRIAL LOTS AND/OR ACREAGES (ITEM 22)	COMMON AREAS (ITEM 25)
		ESTIMATED MARKET VALUE			
ADA	5,902	535,904,364	323,900,955	8,733,123	34,000
ADAMS	2,804	4,452,732	1,114,272		
BANNOCK	6,533	134,957,092	52,078,136	4,126,846	
BEAR LAKE	7,020	11,233,042	1,513,916		
BENEWAH	2,112	9,687,393	3,650,334	107,879	
BINGHAM	18,476	25,324,195	9,916,794	215,062	
BLAINE	234	185,632,068	47,744,924	1,227,410	3,203,653
BOISE	61	4,169,906	1,112,372	467,953	9,000
BONNER	3,024	40,921,816	31,552,945	691,250	
BONNEVILLE	11,984	96,951,234	51,219,866	824,979	
BOUNDARY	2,114	5,561,762	3,148,253	405,037	
BUTTE	2,638	1,973,549	585,788		
CAMAS	3,893	1,058,103	246,171		
CANYON	19,399	125,765,522	62,932,625	6,548,300	122,958
CARIBOU	25,580	8,015,798	2,154,451		
CASSIA	8,896	22,281,535	12,358,569	698,849	
CLARK		380,294	127,977		
CLEARWATER	1,592	13,247,126	4,787,985	9,750	
CUSTER	2,938	11,823,951	5,460,715		
ELMORE	6,838	24,197,509	5,705,157	69,115	
FRANKLIN	6,042	15,594,930	2,534,661	19,247	
FREMONT	15,505	10,322,738	1,828,456		
GEM	5,003	12,373,620	4,251,540	105,590	
GOODING	6,654	10,213,236	4,772,471	166,254	
IDAHO	1,547	16,288,572	4,679,337	126,006	225,838
JEFFERSON	8,041	9,350,411	2,306,045		
JEROME	10,018	20,073,835	9,210,697	178,064	
KOOTENAI	4,817	166,384,289	89,682,041	7,115,942	1,076,824
LATAH	6,349	42,810,028	15,490,738	821,296	
LEMHI	6,693	11,356,048	2,723,522	56,319	
LEWIS	4,445	5,682,908	1,912,058	189,265	
LINCOLN	6,854	2,849,539	845,205		
MADISON	5,699	17,296,036	15,371,820	221,940	
MINIDOKA	11,270	19,298,300	8,441,650	759,050	
NEZPERCE	3,599	112,717,243	41,180,768	603,695	
ONEIDA	5,517	5,098,952	498,826	30,800	
OWYHEE	5,458	6,964,786	1,313,400		
PAYETTE	4,409	20,374,794	5,923,613	130,315	
POWER	8,746	8,265,581	2,856,680		
SHOSHONE	2,011	12,538,960	7,296,630	2,148,130	
TETON	3,397	3,280,567	1,070,193		
TWIN FALLS	15,311	90,198,965	42,372,445	668,521	
VALLEY	3,394	44,774,659	16,814,084	173,385	329,522
WASHINGTON	4,156	16,120,300	4,777,200		
TOTAL:	286,372	1,943,768,288	909,466,295	37,637,372	5,001,795

IMPROVEMENTS ON LAND AND LOTS

COUNTY	CATEGORY 10 (ITEM 31)	CATEGORIES 1 THRU 9 (ITEM 32)	RECREATIONAL SITES (ITEM 33)	RURAL RESIDENTIAL TRACTS (ITEM 34)	RURAL COMMERCIAL TRACTS (ITEM 35)
	ESTIMATED MARKET VALUE				
ADA	60,656,498	11,369,115		50,338,835	44,294,966
ADAMS	6,661,031	2,390,199	48,412	4,326,771	361,481
BANNOCK	9,337,882	3,787,796	1,200,988	23,628,465	3,689,369
BEAR LAKE	5,057,568	3,721,220		6,392,002	750,760
BENEWAH	8,150,742	4,664,735	335,155	5,866,629	1,556,765
BINGHAM	28,109,544	27,344,691	48,926	46,359,066	7,089,446
BLAINE	5,693,368	3,715,216	3,074,061	7,018,692	2,976,600
BOISE	3,111,351	1,021,126	423,165	11,136,413	3,567,446
BONNER	18,618,781	20,033,576	3,170,050	86,525,476	9,716,625
BONNEVILLE	25,556,419	8,307,171	354,845	48,436,684	20,499,091
BOUNDARY	12,311,829	6,199,716		9,669,402	2,808,837
BUTTE	5,691,323	3,260,432		4,489,102	334,642
CAMAS	1,431,294	1,991,859		375,145	32,152
CANYON	82,472,315	27,589,673	506,775	56,365,289	16,581,225
CARIBOU	9,956,605	6,533,722		6,161,355	934,243
CASSIA	24,134,457	25,097,230	160,222	22,184,465	9,705,747
CLARK	4,436,024				
CLEARWATER	6,285,627	2,722,519	50,146	11,157,528	2,936,644
CUSTER	8,553,056	2,664,690	481,041	5,937,890	9,676,943
ELMORE		3,662,751		17,237,851	4,791,070
FRANKLIN	20,224,225	24,502,658	82,023		28,091
FREMONT	11,345,781	12,204,478		9,761,508	584,865
GEM	19,249,868	9,023,030		17,716,197	4,608,590
GOODING	15,452,826	11,768,611		11,301,580	1,691,539
IDAHO	16,274,232	8,909,989		710,243	5,216,796
JEFFERSON	21,841,658	8,283,970	477,729	23,549,672	4,152,296
JEROME	25,893,914	7,961,428	846,410	12,658,311	5,628,495
KOOTENAI	24,503,201	10,236,164	2,061,484	62,463,254	10,091,407
LATAH	24,588,269	10,259,330		11,684,948	2,985,900
LEMHI	6,613,599	5,451,648	85,225	11,971,402	1,792,053
LEWIS	3,741,182	3,465,661		2,123,326	1,442,730
LINCOLN	6,051,100	5,720,915		1,017,028	38,664
MADISON	16,841,243	18,435,063	23,773	17,268,100	9,372,893
MINIDOKA	22,882,300	10,867,500		17,098,575	7,680,825
NEZPERCE	13,135,213	6,395,549	970,693	5,048,558	2,101,580
ONEIDA	5,528,359	5,913,665	18,797	3,799,826	191,831
OWYHEE	13,311,740	9,230,688		3,342,246	1,680,438
PAYETTE	21,488,202	10,364,873	57,832	16,351,721	2,689,049
POWER		10,355,753	105,970	10,415,132	9,488,894
SHOSHONE	2,471,090	683,320	509,430	13,980,210	2,458,000
TETON		5,999,576		9,065,033	626,976
TWIN FALLS	51,115,166	21,104,372		35,805,109	11,448,070
VALLEY		457,464		18,622,829	1,043,310
WASHINGTON	19,416,050	10,430,800		1,228,400	1,692,100
TOTAL:	688,194,932	394,103,942	15,093,167	740,590,328	231,039,444

IMPROVEMENTS ON LAND AND LOTS

COUNTY	RURAL INDUSTRIAL TRACTS (ITEM 36)	RURAL SUBDIVISIONS RESIDENTIAL (ITEM 37)	RURAL SUBDIVISIONS COMMERCIAL (ITEM 38)	RURAL SUBDIVISIONS INDUSTRIAL (ITEM 39)
	ESTIMATED MARKET VALUE			
ADA	30,661,356	330,186,126	35,403,210	9,804,269
ADAMS	1,948,807	2,175,956		
BANNOCK	373,732	14,424,142	249,446	
BEAR LAKE	46,035	7,915,042		
BENEWAH	16,028,537	2,816,385	300,322	3,845,471
BINGHAM	11,556,817	9,722,205	46,675	
BLAINE	94,957	66,594,923	222,251	
BOISE	86,859	18,305,451	89,815	
BONNER	24,070,353	59,116,433	3,563,262	140,875
BONNEVILLE	4,817,510	43,207,410	6,197,849	2,616,660
BOUNDARY	17,250	2,029,695	709,431	
BUTTE		192,541		
CAMAS	10,169	600,680	21,210	
CANYON	27,028,400	97,236,251	4,128,175	6,587,925
CARIBOU	86,732,570	3,536,410		
CASSIA	19,225,986	7,088,299	220,808	631,350
CLARK				
CLEARWATER	5,249,355	2,430,785	471,169	
CUSTER		3,751,298	85,418	
ELMORE	168,600	17,052,680	1,529,349	701,910
FRANKLIN	968,666	160,458		
FREMONT	569,505	32,783,036	2,565,036	
GEM	3,545,906	9,090,054		
GOODING	574,890	3,029,241		1,277,713
IDAHO	517,052	6,525,273	908,375	
JEFFERSON	4,644,551	5,306,524	25,000	
JEROME	10,762,058	6,633,829		
KOOTENAI	9,167,503	164,063,279	9,856,311	1,616,388
LATAH	5,597,399	4,982,144	85,621	729,326
LEMHI	745,690	10,109,383	355,706	
LEWIS	17,761	658,980	11,240	
LINCOLN		60,566		782,358
MADISON	2,780,670	3,948,455		
MINIDOKA	6,627,300	8,644,575	395,750	
NEZPERCE	68,831,281	1,828,998	96,445	
ONEIDA	58,836	195,489		
OWYHEE	406,084	992,422		
PAYETTE	5,462,292	8,480,243	1,174,521	
POWER	21,911,656	992,268	606,275	
SHOSHONE	33,749,307	10,740,320	371,600	5,980
TETON		4,564,372		
TWIN FALLS	6,858,451	25,458,921	3,984,499	
VALLEY	2,030,080	61,316,451	416,632	
WASHINGTON	3,355,900	736,150		
TOTAL:	417,300,131	1,059,884,343	74,091,401	29,740,225

IMPROVEMENTS ON LAND AND LOTS

COUNTY	OTHER RURAL LANDS (ITEM 40)	RESIDENTIAL LOTS AND ACREAGES (ITEM 41)	COMMERCIAL LOTS AND ACREAGES (ITEM 42)	INDUSTRIAL LOTS AND ACREAGES (ITEM 43)
	ESTIMATED MARKET VALUE			
ADA	369,850	1,031,540,163	637,172,149	83,095,821
ADAMS	202,646	7,508,440	2,347,932	
BANNOCK		352,209,928	153,279,855	58,220,292
BEAR LAKE	2,896,656	28,137,670	8,538,898	
BENEWAH	422,531	15,065,980	9,914,924	6,335,507
BINGHAM	1,457,073	81,813,897	23,663,576	7,408,718
BLAINE	11,975,319	341,166,705	49,260,024	1,595,898
BOISE		5,594,219	2,132,648	2,042,492
BONNER	1,005,580	53,791,615	37,348,005	725,660
BONNEVILLE	150,740	313,223,786	186,617,951	5,096,825
BOUNDARY	460,524	10,898,239	8,394,868	9,134,269
BUTTE	382,238	7,309,986	4,179,862	
CAMAS		1,918,155	731,992	
CANYON		258,869,029	161,716,846	44,931,515
CARIBOU	311,675	30,270,139	10,318,137	
CASSIA	23,034	49,778,927	35,661,525	5,145,825
CLARK		1,479,752	1,134,626	
CLEARWATER	68,459	25,580,306	14,034,215	10,044
CUSTER	118,113	17,435,650	7,701,599	
ELMORE		52,336,450	18,988,438	936,390
FRANKLIN		27,861,560	10,914,938	646,137
FREMONT	45,625	26,817,599	8,453,081	
GEM	36,945	25,243,287	10,009,885	421,815
GOODING	2,065,953	22,724,833	12,272,070	214,847
IDAHO	16,912,756	30,563,739	18,667,387	972,888
JEFFERSON		24,656,039	9,118,755	
JEROME	7,934,409	32,411,091	16,168,568	1,965,472
KOOTENAI	49,404	267,167,983	105,214,265	7,433,414
LATAH	68,424	117,916,961	56,952,392	5,099,650
LEMHI	3,897,866	21,447,823	8,562,975	58,400
LEWIS	54,112	13,790,045	7,481,446	250,327
LINCOLN	54,549	8,622,185	941,794	
MADISON	252,908	44,876,839	44,749,937	299,598
MINIDOKA	873,450	46,137,150	21,780,050	5,109,550
NEZPERCE	12,015	185,489,856	105,529,959	1,784,889
ONEIDA		12,959,756	2,561,112	297,411
OWYHEE	1,017,795	13,410,106	4,630,811	
PAYETTE	100,409	48,945,239	18,496,270	2,685,063
POWER	1,325,192	16,457,302	8,525,604	
SHOSHONE	560	42,579,630	20,310,680	6,450,156
TETON	1,696,850	8,378,198	4,379,943	
TWIN FALLS	14,384	214,047,706	107,537,456	8,999,132
VALLEY	100,882	63,662,029	17,926,260	
WASHINGTON		27,322,590	14,339,800	
TOTAL:	56,358,925	4,029,818,582	2,008,663,568	267,368,005

IMPROVEMENTS ON LAND AND LOTS

COUNTY	EXEMPT LAND (ITEM 44)	UTILITY SYSTEMS LOCALLY ASSESSED (ITEM 45)	MOBILE HOME (ITEM 46)	IMPROVEMENTS TO MOBILE HOME (ITEM 47)
	ESTIMATED MARKET VALUE			
ADA	7,664,800		45,502,161	6,749,206
ADAMS			1,944,700	330,669
BANNOCK			16,811,199	
BEAR LAKE			2,551,723	
BENEWAH			4,528,036	72,159
BINGHAM			13,600,169	23,715
BLAINE	1,916,811		4,604,889	126,438
BOISE		38,782	3,721,684	1,040,490
BONNER			17,594,473	1,173,025
BONNEVILLE			2,532,492	
BOUNDARY			4,368,425	
BUTTE			1,546,730	
CAMAS	47,545		352,784	
CANYON	284,225		28,004,711	3,505,149
CARIBOU			3,090,663	
CASSIA			1,763,078	
CLARK			382,646	
CLEARWATER			7,527,723	737,501
CUSTER	27,313		7,794,609	45,096
ELMORE		16,500	7,667,914	
FRANKLIN	126,788	176,200	832,046	
FREMONT	37,260	12,570	6,733,975	
GEM	48,875		5,612,591	
GOODING		7,399	5,096,968	
IDAHO			7,680,666	261,317
JEFFERSON			8,615,891	
JEROME			5,785,521	
KOOTENAI	3,441,434	1,954,706	28,294,099	4,853,315
LATAH			3,331,970	164,289
LEMHI			3,395,236	
LEWIS			1,875,823	105,683
LINCOLN	36,921		1,774,277	
MADISON	320,292		5,919,974	
MINIDOKA			6,309,525	
NEZPERCE		162,670	9,806,465	532,639
ONEIDA			663,807	
OWYHEE			5,390,601	
PAYETTE			6,715,117	
POWER	628,298		5,317,447	523,095
SHOSHONE	84,650	597,310	5,438,820	
TETON			590,966	
TWIN FALLS		383,625	12,953,126	562,627
VALLEY	311,996	5,550	5,578,226	1,040,113
WASHINGTON			3,216,575	768,500
TOTAL:	14,977,208	3,355,312	322,820,521	22,615,026

CLASS 2. PERSONAL PROPERTY

COUNTY	BOATS (ITEM 55)	CONSTRUCTION MACHINERY TOOLS AND EQUIPMENT (ITEM 56)	EQUITIES IN STATE LAND (ITEM 57)	FARM MACHINERY TOOLS AND EQUIPMENT (ITEM 58)	FURNITURE AND FIXTURES (ITEM 59)
		ESTIMATED	MARKET	VALUE	
ADA			1,749,168	11,137,272	15,106,560
ADAMS		198,036	188,515	2,588,378	587,353
BANNOCK		16,622	140,642	11,334,342	29,013,071
BEAR LAKE	28,575	49,940	196,139	6,240,942	950,462
BENEWAH	442	37,309	71,772	7,151,396	713,147
BINGHAM		187,560	438,785	47,433,032	4,154,975
BLAINE		1,271,144	958,062	5,504,759	8,246,381
BOISE		522,569	235,906	747,452	702,149
BONNER	70,612	2,438,830	47,300	4,260,610	4,026,937
BONNEVILLE			2,195,435	19,926,552	24,344,890
BOUNDARY		339,382		4,995,619	573,826
BUTTE		258,395	386,562	7,643,823	683,338
CAMAS			104,836	4,280,157	140,143
CANYON			465,000	48,046,894	12,454,471
CARIBOU			2,223,088	10,266,541	2,070,058
CASSIA				68,923,620	5,900,170
CLARK			96,050	2,274,959	172,892
CLEARWATER		577,682		2,803,030	825,362
CUSTER		710,992		4,532,708	2,018,209
ELMORE		87,334	1,662,582	7,921,385	2,193,562
FRANKLIN			15,743	17,185,750	568,410
FREMONT		65,524	15,344	14,364,791	816,465
GEM		74,600		7,463,161	1,641,655
GOODING		258,396	184,917	5,748,138	872,583
IDAHO		1,185,326	81,029	14,775,682	2,806,098
JEFFERSON		60,687	438,231	24,217,993	570,819
JEROME	941	69,463	102,710	21,131,109	1,313,003
KOOTENAI	1,407,272	774,958	66,692	9,173,565	21,242,121
LATAH		159,661	42,368	23,306,428	11,337,445
LEMHI		248,124		5,636,119	2,035,355
LEWIS		75,800		13,715,929	734,291
LINCOLN		14,840		8,254,285	179,947
MADISON		901,318	6,663,153	26,392,780	4,174,754
MINIDOKA			140,600	30,811,000	2,725,850
NEZPERCE		339,956		13,592,225	12,757,898
ONEIDA		50,896		4,113,535	776,822
OWYHEE				18,442,844	691,039
PAYETTE			59,920	10,585,753	1,388,718
POWER			1,106,874	25,645,700	1,592,176
SHOSHONE					5,711,241
TETON				6,611,938	490,088
TWIN FALLS			521,404	36,776,533	15,714,714
VALLEY		437,608		742,792	2,726,771
WASHINGTON		255,600	352,500	15,390,950	1,861,600
TOTAL:	1,507,842	11,668,552	20,951,327	632,098,471	209,608,219

CLASS 2. PERSONAL PROPERTY

COUNTY	IMPROVEMENTS ON RAILROAD RIGHT OF WAY (ITEM 60)	IMPORVEMENTS EXCEPT ITEM 62 (ITEM 61)	LEASEHOLD IMPR OR POSSESSORY INT IN EXMT-LAND (ITEM 62)	LOGGING MACHINERY TOOLS AND EQUIPMENT (ITEM 63)	MINING MACHINE TOOLS AND EQUIPMENT (ITEM 64)
		ESTIMATED MARKET VALUE			
ADA	2,246,000	281,652	2,515,730		
ADAMS		41,479	2,594,735	118,926	127,643
BANNOCK	1,209,112	1,356,645	1,443,247		
BEAR LAKE	40,000		2,832	45,000	
BENEWAH	14,993	626,544	2,789,864	985,189	392,214
BINGHAM	615,402	1,202,048	1,196,815		
BLAINE		125,841	7,958,672	149,775	101,711
BOISE		706,932	5,236,356	74,703	106,905
BONNER	1,498,017	307,497	12,398,944	6,916,756	56,820
BONNEVILLE	2,726,776	934,745	1,508,445		
BOUNDARY	180,593	9,288	131,063	4,243,964	
BUTTE	327,583	76,282	31,025		
CAMAS	58,374	83,582	75,479		2,750
CANYON	2,197,000	7,501,470	50,100		
CARIBOU		1,043,102			13,760,971
CASSIA	1,201,388	142,376	724,663		
CLARK	4,251		19,103		
CLEARWATER	4,686	2,018,620		4,310,106	9,425
CUSTER	14,110	872,727	709,123	140,241	356,280
ELMORE	3,127,370	1,233,100	1,611,900		241,704
FRANKLIN					380,981
FREMONT	828,000	1,367,267	2,705,491	3,324,397	
GEM	252,705	2,450	1,500	30,305	500
GOODING					
IDAHO	2,115,461	816,756	930,464	6,153,577	445,059
JEFFERSON	1,759,748	141,657	11,704		
JEROME	732,376	904,200	28,071		
KOOTENAI	1,848,580	1,088,255	100,224	434,925	
LATAH	2,701,454	5,942,815		2,463,353	
LEMHI					
LEWIS	1,058,599	543,988	358,318		
LINCOLN	87,417	531			
MADISON	752,410	3,360,363	80,146		
MINIDOKA	1,280,100	595,825	97,400		
NEZPERCE	1,475,111	4,029,910	114,175	6,578,436	
ONEIDA	89,256	58,744			542,060
OWYHEE	227,969	1,086,207	211,513		10,499,905
PAYETTE	1,435,089	165,960			
POWER		1,371,755	15,236		
SHOSHONE		56,290			56,261,371
TETON	72,434	103,982	59,145		
TWIN FALLS	1,106,198	1,826,564	908,214		
VALLEY	129,060	33,340	7,651,012		621,591
WASHINGTON	1,557,200	201,000		113,600	
TOTAL:	34,969,824	42,261,789	54,270,709	36,088,253	83,907,890

CLASS 2 PERSONAL PROPERTY

COUNTY	MOBILE HOME (ITEM 65)	NET PROFIT OF MINES (ITEM 66)	MISCELLANEOUS MACHINERY TOOLS AND EQUIPMENT (ITEM 68)	RECREATIONAL VEHICLES (ITEM 69)
	ESTIMATED MARKET VALUE			
ADA			107,408,824	
ADAMS	19,026		12,239,664	2,930
BANNOCK			136,905,191	
BEAR LAKE			964,590	
BENEWAH			2,946,931	
BINGHAM			50,662,156	
BLAINE			5,357,582	
BOISE	23,518		5,412,146	77,440
BONNER	59,078		24,372,073	173,200
BONNEVILLE			28,525,553	
BOUNDARY			2,195,798	
BUTTE	899,071		583,201	
CAMAS	117,610		1,215,785	
CANYON			128,163,619	
CARIBOU		6,954,165	631,105	
CASSIA	850,197		1,325,315	
CLARK	6,868		5,439	
CLEARWATER			8,367,159	
CUSTER	36,034		140,821,877	2,727
ELMORE	3,500		5,537,796	
FRANKLIN			4,681,823	
FREMONT			643,251	
GEM			20,123,583	1,800
GOODING			2,660,747	
IDAHO	436		27,247,656	
JEFFERSON			10,007,150	
JEROME			24,244,684	
KOOTENAI	1,000	1,402,685	43,364,273	
LATAH			13,436,514	
LEMHI			7,375,235	59
LEWIS	53,704		2,128,974	
LINCOLN	35,852		423,727	
MADISON			18,306,959	
MINIDOKA			39,904,000	
NEZPERCE			244,318,647	
ONEIDA		110	69,676	
OWYHEE		23,359,905	1,704,169	
PAYETTE			6,961,084	
POWER			88,466,234	
SHOSHONE		140,426,390	658,430	
TETON			779,054	
TWIN FALLS			64,908,718	5,010
VALLEY	189,027		9,486,713	123,710
WASHINGTON			2,680,000	
TOTAL:	2,284,921	172,143,255	1,298,223,105	386,876

CLASS 2 PERSONAL PROPERTY

COUNTY	RESERVATIONS AND EASEMENTS (ITEM 70)	SIGNS AND SIGNBOARDS (ITEM 71)	TANKS CYLINDERS VESSELS ETC. (ITEM 72)	WATER (ITEM 73)
	ESTIMATED MARKET VALUE			
ADA		1,378,065	947,754	
ADAMS	49,122	2,998	20,040	
BANNOCK		1,572,705		
BEAR LAKE	446,420	59,333		
BENEWAH		34,287	80,656	
BINGHAM		336,454	277,883	
BLAINE		150,906		
BOISE		932	201,073	
BONNER		151,178	100,817	2,024
BONNEVILLE	7,490	919,421	184,418	
BOUNDARY	179,226	56,393	3,586	
BUTTE		1,309	53,037	
CAMAS			27,204	
CANYON	242,150	995,960	1,065,428	
CARIBOU		56,174	12,364	
CASSIA		168,064	295,607	
CLARK		1,000	13,769	
CLEARWATER		27,652	48,254	
CUSTER	1,601,099	10,905	369,628	
ELMORE	476	145,563	67,790	
FRANKLIN		36,968	182,750	
FREMONT		16,626	116,561	
GEM	20,735	62,900	51,435	
GOODING		21,813		
IDAHO		24,230	84,501	
JEFFERSON		37,128	341,941	
JEROME		118,898	277,188	
KOOTENAI		1,039,227	359,001	
LATAH	8,969	351,000	401,549	
LEMHI		7,887	50,490	
LEWIS		13,640	460,003	
LINCOLN		554	38,315	
MADISON		233,406	72,161	
MINIDOKA	150	121,800	431,750	
NEZPERCE	780	471,435	58,276	
ONEIDA		7,578		5,349
OWYHEE		7,593	145,665	
PAYETTE		65,110	14,742	
POWER		21,250		
SHOSHONE		119,140	218,250	
TETON		17,445	55,465	
TWIN FALLS	10,478	591,244	715,354	60,715
VALLEY	122,632	97,226	25,038	
WASHINGTON		36,200	29,750	
TOTAL:	2,689,727	10,189,597	7,899,493	68,088

SUMMARY OF ASSESSED VALUATION - CLASS 1. REAL PROPERTY

COUNTY	RESIDENTIAL (ITEMS 12,15, 20,25,31,34, 37,41,46,47)	RURAL (ITEMS 1-7, 10,18,32,40)	BUS. & INDUS. (ITEMS 11,13, 14,16,17,21, 22,33,35,36, 38,39,42,43)	MISCELLANEOUS (ITEMS 8,9, 44,45)	*TOTAL REAL PROPERTY
ADA	2,275,792,453	109,904,849	1,247,788,622	7,687,338	3,641,173,262
ADAMS	34,207,113	33,902,386	8,089,698	49,814	76,249,011
BANNOCK	579,880,039	37,964,645	274,997,194	7,577	892,849,455
BEAR LAKE	74,098,207	41,073,377	11,051,374	91,505	126,314,523
BENEWAH	59,869,365	77,855,351	43,335,668	10,407	181,070,791
BINGHAM	245,903,424	195,481,665	61,523,115	3,204	502,911,408
BLAINE	634,840,456	60,410,297	111,263,083	2,748,666	869,262,502
BOISE	106,954,456	17,407,568	11,601,871	341,618	136,305,513
BONNER	504,063,826	216,758,708	128,140,035	40,269	849,002,838
BONNEVILLE	567,708,922	122,551,515	289,109,494	23,001	979,392,932
BOUNDARY	52,496,647	71,368,184	26,377,212	13,390	150,255,433
BUTTE	22,643,433	31,618,374	5,155,210	9,116	59,626,133
CAMAS	6,999,327	21,272,744	1,104,467	83,141	29,459,679
CANYON	765,637,641	239,621,611	344,601,211	284,225	1,350,144,688
CARIBOU	68,987,510	84,875,923	102,836,420	122,427	256,822,280
CASSIA	140,750,623	247,724,712	86,586,765	35,803	475,091,903
CLARK	6,951,301	17,555,456	1,258,416	12,232	25,797,405
CLEARWATER	77,999,897	90,401,328	29,612,204	112,584	198,126,013
CUSTER	69,074,870	31,482,471	26,982,782	161,432	127,701,555
ELMORE	137,596,250	66,750,530	34,915,614	115,113	239,377,507
FRANKLIN	65,479,946	81,678,224	15,237,722	302,988	162,748,880
FREMONT	127,577,007	67,580,763	15,411,788	52,174	210,621,732
GEM	105,358,157	42,935,165	25,425,160	84,125	173,802,607
GOODING	71,635,022	66,021,388	21,372,395	9,287	159,038,092
IDAHO	88,556,596	144,369,273	33,393,547	4,296	266,323,712
JEFFERSON	105,488,366	101,206,825	22,425,031		229,120,222
JEROME	110,429,624	94,597,708	49,519,241	1,416	254,547,989
KOOTENAI	1,002,252,200	94,739,254	267,521,927	5,473,228	1,370,086,609
LATAH	215,750,233	149,210,857	89,024,878	11,742	453,997,710
LEMHI	94,512,837	47,670,456	15,839,915	220,123	158,249,331
LEWIS	29,820,880	71,107,489	11,389,418		112,317,787
LINCOLN	20,566,169	40,130,968	2,615,733	38,591	63,355,461
MADISON	113,547,701	98,048,940	74,384,247	321,084	286,301,972
MINIDOKA	130,481,375	119,313,850	54,768,375		299,563,600
NEZPERCE	333,688,781	90,942,969	227,904,873	163,715	652,700,338
ONEIDA	30,162,655	45,129,328	3,747,637		79,039,620
OWYHEE	47,377,903	85,594,242	8,335,493	90,544	141,398,182
PAYETTE	134,025,176	54,254,833	38,114,655		226,394,664
POWER	45,802,774	92,776,331	45,085,048	645,530	184,309,683
SHOSHONE	102,011,870	50,148,430	77,176,923	2,027,034	231,363,657
TETON	41,447,448	40,141,902	6,259,856	1,223	87,850,429
TWIN FALLS	477,749,463	210,935,690	186,919,860	417,636	876,022,649
VALLEY	313,317,562	25,709,435	39,138,248	911,014	379,076,259
WASHINGTON	75,335,765	74,728,060	25,377,000	21,180	175,462,005
TOTALS	10,374,831,330	3,800,170,074	4,202,876,825	22,749,792	18,400,628,021

*DOES NOT INCLUDE SPECULATIVE VALUE

SUMMARY OF ASSESSED VALUATION - CLASS 2. PERSONAL PROPERTY

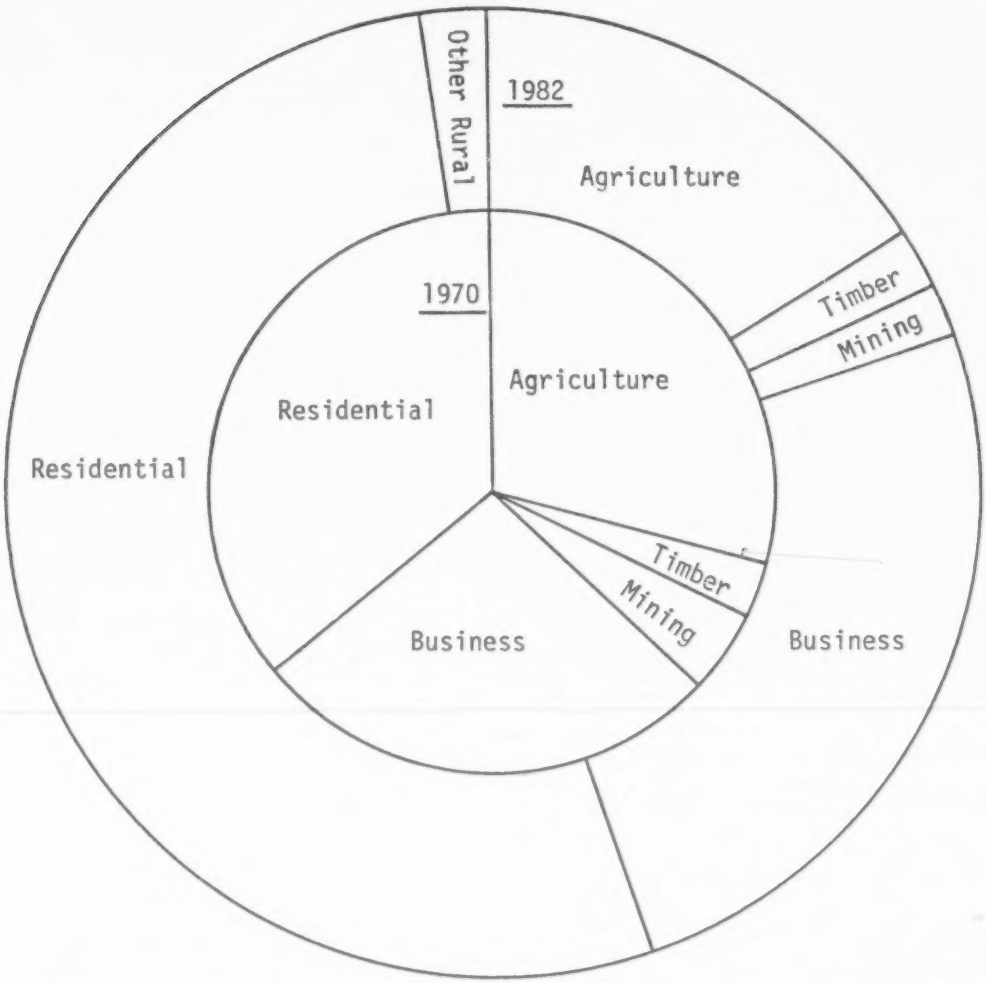
COUNTY	MACHINERY AND EQUIP (ITEMS 56, 59,63,64,68)	FURNITURE AND FIXTURES (ITEM 59)	MOBILE HOMES & RECREATIONAL VEHICLES (ITEMS 65,69)	MISCELLANEOUS (ITEMS 55, 57,60,61,70, 71,72,73)*	NET PROFIT OF MINES (ITEM 66)	LEASEHOLD IMPR OR POSSESSORY INTERESTS (ITEM 62)	TOTAL PERSONAL PROPERTY**
ADA	118,546,096	15,106,560		7,202,639		2,515,730	143,371,025
ADAMS	15,272,647	587,353	21,956	302,154		2,594,735	18,778,845
BANNOCK	148,256,155	29,013,071		4,274,104		1,443,247	182,986,577
BEAR LAKE	7,300,472	950,462		773,467		2,832	9,029,233
BENEWAH	11,513,039	713,147		828,696		2,789,864	15,844,746
BINGHAM	98,282,748	4,154,975		2,870,572		1,196,815	106,505,110
BLAINE	12,384,971	8,246,381		1,234,809		7,958,672	29,824,833
BOISE	6,863,775	702,149	100,953	1,144,843		5,236,356	14,048,081
BONNER	38,045,089	4,026,937	232,278	2,177,445		12,398,944	56,880,693
BONNEVILLE	48,452,105	24,344,890		6,968,285		1,508,445	81,273,725
BOUNDARY	11,775,763	573,826		429,086		131,063	12,909,738
BUTTE	8,485,413	683,338	883,071	849,773		31,025	10,933,626
CAMAS	5,498,692	140,143	117,610	273,996		75,479	6,105,920
CANYON	176,210,513	12,454,471		12,467,008		50,100	201,182,092
CARIBOU	29,659,617	2,070,058		3,334,728	6,954,165		37,017,568
CASSIA	73,253,935	5,900,170	850,137	1,807,435		724,663	79,536,400
CLARK	2,280,398	172,892	6,868	115,070		19,103	2,594,331
CLEARWATER	16,067,402	825,362		2,099,212			18,991,976
CUSTER	146,562,099	2,018,209	38,761	2,868,469		709,123	152,196,660
ELMORE	13,781,213	2,193,562	3,500	6,236,881		1,611,900	23,834,062
FRANKLIN	22,248,559	568,410		235,451			23,052,425
FREMONT	18,397,963	816,465		2,343,798		2,705,491	24,263,717
GEM	27,692,143	1,641,655	1,800	390,225		1,500	29,727,329
GOODING	8,667,281	672,983		206,730			9,746,994
IDAHO	49,812,300	2,806,098	435	3,121,977		930,464	56,671,275
JEFFERSON	34,285,930	570,819		2,718,705		11,704	37,587,058
JEROME	45,445,256	1,313,003		2,136,313		28,071	48,922,643
KOOTENAI	53,747,721	21,242,121	1,000	5,809,027	1,402,685	100,224	82,302,778
LATAH	39,365,355	11,337,445		9,448,155			60,151,556
LEMHI	13,259,478	2,035,355	59	59,377			15,353,269
LEWIS	15,920,703	734,291	53,704	2,076,230		358,318	19,143,246
LINCOLN	8,692,852	179,947	35,852	126,817			9,035,468
MADISON	45,601,057	4,174,754		11,081,493		80,146	60,937,450
MINIDOKA	70,715,000	2,725,850		2,570,225		97,400	76,108,475
NEZPERCE	264,829,264	12,757,898		6,035,512		114,175	283,736,849
ONEIDA	4,776,167	776,822		160,927	110		5,714,026
OWYHEE	30,646,918	691,039		1,467,434	23,359,905	211,513	56,376,809
PAYETTE	17,546,837	1,388,718		1,740,821			20,676,376
POWER	114,111,934	1,592,176		2,493,879		15,236	118,219,225
SHOSHONE	56,919,801	5,711,241		393,680	140,426,390		203,451,112
TETON	7,390,992	490,088		249,326		59,145	8,189,551
TWIN FALLS	101,685,251	15,714,714	5,010	4,831,957		908,214	123,145,146
VALLEY	11,288,704	2,726,771	312,737	407,296		7,651,012	22,386,520
WASHINGTON	18,440,150	1,861,600		2,176,650			22,478,400
TOTALS	2,061,986,271	209,608,219	2,671,797	120,537,687	172,143,255	54,270,709	2,621,217,938

*ITEMS 55 BOATS, 57 EQUITIES IN STATE LAND, 60 IMPROVEMENTS ON RR RIGHTS OF WAY, 61 IMPROVEMENTS OTHER THAN 62, 70 RESERVATIONS & EASEMENTS, 71 SIGNS, 72 TANKS & VESSELS, 73 WATER.

**DOES NOT INCLUDE SPECULATIVE VALUE.

MARKET VALUE CLASS 1 & 2 PROPERTY - STATE OF IDAHO

(Calendar Year)

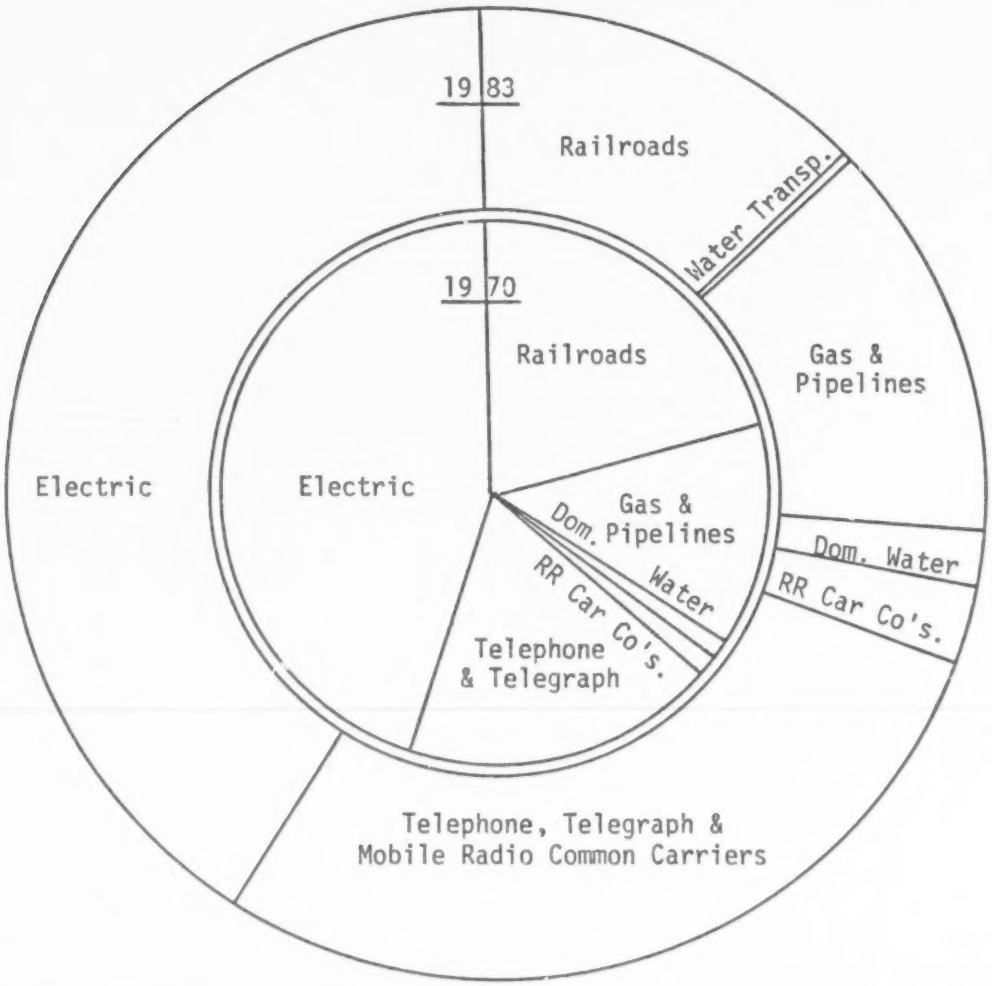


YEAR 1970			YEAR 1982		
TYPE	AMOUNT	%	TYPE	AMOUNT	%
Agriculture	221,433,603	29.15	Agriculture	3,639,122,962	16.07
Lumbering	23,515.334	3.10	Lumbering	430,818,915	1.90
Mining	37,195,771	4.90	Mining	410,207,517	1.81
Business	204,426,480	26.91	Business	5,651,067,615	24.96
Residential	273,024,987	35.94	Residential	12,010,597,823*	53.04
			Other Rural	501,956,737	2.22
Total:	$759,596,175	100.00%	Total:	$22,643,771,569	100.00%

*Values are net taxable after $1,222,273,594 Homeowners exemption: with exemption added back in, residential = 51.30% of grand total or 55.45% of Class 1 & 2 total.

ESTIMATED MARKET VALUE - OPERATING PROPERTY - STATE OF IDAHO

(Calendar Year)



YEAR 1970			YEAR 1983		
TYPE	ASSESSED VALUE	%	TYPE	EST. MKT. VALUE	%
Railroads	$ 49,706,745	20.93	Railroads	$ 237,123,750	12.88
Electric	106,185,486	44.70	Electric	751,673,700	40.82
Telephone & Telegraph	44,876,199	18.89	Telephone & Telegraph Mobile Radio	519,574,500 2,752,000	28.37
R.R. Car Co.*	2,867,683	1.21	R.R. Car Co.**	47,039,000	2.55
Domestic Water	2,287,226	.96	Domestic Water	34,047,100	1.85
Gas & Pipeline	31,627,117	13.31	Gas & Pipeline Water Transp.	246,603,000 2,593,100	13.39 .14
Total:	$237,550,456	100.00%	Total:	$1,841,406,150	100.00%

*Includes $798,948 for companies having less than $100,000 assessed value.
**Includes $12,627,000 for companies having less than $500,000 est. market value.

CLASS 3. OPERATING PROPERTY
RAILROAD COMPANIES

NAME OF COMPANY	MILEAGE	RATE PER MILE	EST MKT VAL ASSMT. & TAX PURPOSES
BURLINGTON NORTHERN, INC			
BN-MAIN LINE-SANDPNT-SPOKANE VIA HAUSER	50.88	95366.057390	4,852,224
BN-MAIN LINE-TROY-SANDPOINT	53.79	76450.046477	4,112,247
BN-MAIN LINE-PARADISE-SANDPOINT	34.86	48186.173264	1,679,770
BN-MAIN LINE-SANDPNT-SPOKANE VIA DEAN	30.81	49318.273288	1,519,496
BN-ARROW-OROFINO	29.96	12817.656876	384,016
BN-OROFINO-STITES	34.08	9894.190141	337,193
BN-ARROW-LEWISTON	17.90	207759.162011	3,718,889
BN-SPALDING-GRANGEVILLE	67.80	9412.064897	638,137
BN-FORT SHERMAN BR-COEUR D ALENE-HAUSER	18.91	88559.492332	1,674,660
BN-PULLMAN JCT-ARROW	40.22	14823.272004	596,191
BN-OROFINO-HEADQUARTERS	41.38	12412.759787	513,640
BN-ESTES BR-MOSCOW-ESTES	3.84	10588.541667	40,660
BN-PULLMAN JCT-GENESEE	7.45	10905.234899	81,243
BN-VIOLA BR-WASH ST LN-VIOLA	2.58	11279.457364	29,101
BN-PALOUSE-BOVILL	44.45	29623.374578	1,316,759
MICROWAVE			234,300
LEASED EQUIPMENT			11,450
TOTAL	478.91		21,739,976
CAMAS PRAIRIE RAILROAD			
CP-ARROW-OROFINO	29.96	5010.246996	150,106
CP-OROFINO-STITES	34.08	2030.663146	69,203
CP-ARROW-LEWISTON	17.90	19758.826816	353,683
CP-SPALDING-GRANGEVILLE	67.80	1493.613569	101,266
CP-OROFINO-HEADQUARTERS	41.38	4361.092315	180,462
CP-WASHINGTON ST LINE-LEWISTON	1.03	102252.427184	105,320
MICROWAVE			
LEASED EQUIPMENT			3,705
TOTAL	192.15		963,745
NEZPERCE RAILROAD			
NP-MAIN LINE-NEZ PERCE-CRAIGMONT	13.57	9801.031688	133,000
MICROWAVE			
LEASED EQUIPMENT			
TOTAL	13.57		133,000
SPOKANE INTERNATIONAL RR			
SI-MAIN LINE-IDAHO STATE LINE-EASTPORT	124.49	186249.321231	23,186,177
SI-BRANCH LINE-COA JCT-COA	8.94	51886.129754	463,862
MICROWAVE			174,956
LEASED EQUIPMENT			
TOTAL	133.43		23,824,995
ST. MARIES RIVER RAILROAD CO.			
SM-PLUMMER BR-ST MARIES-PLUMMER	24.52	15551.916803	381,333
SM-BOVILL BR-ST MARIES-BOVILL	53.72	42455.510052	2,280,708
SM-POTLATCH SPUR-BEN CO-REGULUS MILL	44.16	53214.583333	2,349,955
MICROWAVE			
LEASED EQUIPMENT			
TOTAL	122.40		5,011,996

CLASS 3. OPERATING PROPERTY
RAILROAD COMPANIES

NAME OF COMPANY	MILEAGE	RATE PER MILE	EST MKT VAL ASSMT. & TAX PURPOSES
UNION PACIFIC RAILROAD			
UP-MAIN LINE-WYOMING STATE LINE-ORCHARD	456.72	239112.154055	9,207,296
UP-MAIN LINE-ORCHARD-NAMPA-VIA KUNA	44.04	239160.195277	10,532,614
UP-MAIN LINE-NAMPA-OREGON ST LINE	79.69	253330.668842	20,187,919
UP-MAIN LINE-NORTH OF IDAHO FALLS	82.07	60457.637383	4,962,579
UP-MAIN LINE-SOUTH OF IDAHO FALLS	57.33	81493.860108	4,672,042
UP-MAIN LINE-UTAH STATE LINE-MCCAMMON	50.58	118243.436141	5,980,752
UP-ABERDEEN BR-ABERDEEN JCT-ABERDEEN	28.75	24681.008696	709,579
UP-BARBER SP-SEC 18,T3N,R1E-BARBER	9.56	21074.581590	201,473
UP-BOISE LOOP-LINE-ORCHARD-MAIN LINE JCT	46.27	37066.436136	1,715,063
UP-CACHE VALLEY BR-UTAH STATE LN-PRESTON	8.68	21636.405530	187,804
UP-CONDA BR-SODA SPRINGS-CONDA	8.82	59444.784580	524,303
UP-EAST BELT BR-ORVIN-BELT	39.55	23130.518331	914,810
UP-EPCO SPUR-EPCO JCT-DRY VALLEY	22.07	57394.879928	1,266,705
UP-GOSHEN BR-GOSHEN JCT-LINCOLN JCT	5.90	22814.915254	134,607
UP-GRACE BR-ALEXANDER-GRACE	6.90	20747.971014	143,161
UP-HILL CITY BR-RICHFIELD-HILL CITY	44.53	20333.370761	905,444
UP-HOMEDALE BR-OREGON ST LINE-HOMEDALE	15.49	21457.327308	332,374
UP-IDAHO NORTH BR-NAMPA-MCCALL	101.57	26361.809589	2,677,567
UP-KETCHUM BR-SHOSHONE-KETCHUM	70.40	20309.971591	1,429,821
UP-MACKAY BR-BLACKFOOT-MACKAY	60.12	22250.066534	1,337,673
UP-MALAD BR-UTAH ST LINE-MALAD	13.74	21883.406114	300,678
UP-NEW MEADOWS BR-WEISER-NEW MEADOWS	85.38	22418.013586	1,914,049
UP-NORTH SIDE BR-RUPERT-BLISS	74.76	24832.838416	1,856,502
UP-OAKLEY BR-BURLEY-OAKLEY	22.55	21304.833703	480,424
UP-PAYETTE BR-PAYETTE-EMMETT JCT	29.12	28729.223901	836,594
UP-RAFT RIVER BR-BURLEY-DECLO	9.91	20743.188698	205,565
UP-SIMPLOT SPUR-FORT HALL-GAY	26.12	58823.851455	1,536,478
UP-STODDARD BR-NAMPA -STODDARD	17.89	27803.297932	497,400
UP-TETON VALLEY BR-ASHTON-VICTOR	31.19	21333.921129	665,404
UP-TWIN FALLS BR-MINIDOKA-BUHL	80.64	44480.679563	3,586,921
UP-WEST BELT BR-UCON-ST ANTHONY	23.16	21946.459413	508,278
UP-WILDER BR-CALDWELL-WILDER	11.85	22580.084388	267,574
UP-YELLOWSTONE BR-ID FALLS-ASHTON DEPOT	51.49	28834.161973	1,484,669
UP-YELLOWSTONE BR-ASHTON DEPOT-STATE LN	1.19	20285.714286	24,140
UP-LEWISTON BR-STATE LINE-LEWISTON	1.03	55569.902913	57,237
UP-SIERRA NEVADA BR-BRADLEY-SILVER KING	2.18	22610.091743	49,290
UP-MOSCOW BR-STATE LINE-MOSCOW	2.45	21325.306122	52,247
UP-WALLACE BR-STATE LINE-WALLACE	88.31	25145.396897	2,220,588
UP-MULLEN BR-WALLACE-MULLEN	9.93	24791.540785	246,180
MICROWAVE			511,113
LEASED EQUIPMENT			124,700
TOTAL	1,821.93		185,449,616

TOTAL ESTIMATED MARKET VALUE ALL RAILROADS 237,123,328

CLASS 3. OPERATING PROPERTY
RAILROAD COMPANIES ESTIMATED MARKET VALUE BY COUNTIES

COUNTY	BURLINGTON NORTHERN	CAMAS PRAIRIE	NEZPERCE	SPOKANE INTERNAT'L	ST. MARIES RIVER	UNION PACIFIC	EST MKT VAL (ASSMT & TAX PURPOSES)
ADA	336					9,874,003	9,874,339
ADAMS						852,781	852,781
BANNOCK						28,082,791	28,082,791
BEAR LAKE						14,471,386	14,471,386
BENEWAH					2,335,246	260,003	2,595,249
BINGHAM						5,527,635	5,527,635
BLAINE						4,772,337	4,772,337
BOISE						847,004	847,004
BONNER	7,079,364			8,835,667			15,914,031
BONNEVILLE						2,211,676	2,211,676
BOUNDARY	2,798,715			9,461,347			12,260,062
BUTTE						529,774	529,774
CAMAS						485,357	485,357
CANYON						15,115,317	15,115,317
CARIBOU						10,663,763	10,663,763
CASSIA						1,464,211	1,464,211
CLARK						2,323,291	2,323,291
CLEARWATER	747,679	254,623					1,002,302
CUSTER							
ELMORE						24,331,016	24,331,016
FRANKLIN						2,396,591	2,396,591
FREMONT						1,277,644	1,277,644
GEM						1,140,006	1,140,006
GOODING						7,328,407	7,328,407
IDAHO	499,522	89,810					589,332
JEFFERSON						2,425,215	2,425,215
JEROME						1,010,842	1,010,842
KOOTENAI	9,206,732			5,527,981		1,190,491	10,925,204
LATAH	1,910,654				427,526	53,947	2,392,127
LEMHI							
LEWIS	175,065	28,591	133,000				336,656
LINCOLN						14,044,968	14,044,968
MADISON						889,216	889,216
MINIDOKA						5,344,577	5,344,577
NEZPERCE	4,322,909	590,721				57,237	4,970,867
ONEIDA						329,796	329,796
OWYHEE						332,374	332,374
PAYETTE						2,746,983	2,746,983
POWER						10,792,481	10,792,481
SHOSHONE					2,249,224	1,079,847	3,329,071
TETON						231,473	231,473
TWIN FALLS						1,872,652	1,872,652
VALLEY						611,201	611,201
WASHINGTON						8,481,323	8,481,323
TOTAL:	21,739,976	963,745	133,000	23,824,995	5,011,996	185,449,616	237,123,328

• ORE-WASH. RR & NAV

RAILROAD CAR COMPANIES UNDER $500,000 ASSESSED VALUATION

	Name of Company	Est.Mkt. Value Assmt. and Tax Purposes
57.	Getty Refining & Marketing Co.	$ 4,000
58.	GLNX Corporation	29,000
59.	Grain Terminal Association	460,000
60.	Growth Nonstock Coop, Inc.	122,000
61.	Gulf Coast Grain, Inc.	120,000
62.	Gulf Oil Company	38,000
63.	Halliburton Company	18,000
64.	Hercules, Inc.	600
65.	Home Petroleum, Inc.	49,000
66.	Honeymead Products Company	28,000
67.	Hooker Chemicals & Plastics	154,000
68.	Huntting Elevator Co.	12,000
69.	Industry Leasing, Inc.	1,000
70.	International Minerals & Chemical Co.	35,000
71.	Interail, Inc.	11,000
72.	Itel Rail	283,000
73.	J. M. Huber Corporation	3,000
74.	J. W. Flammer Co., Inc.	1,000
75.	Jimbetco, Inc.	5,000
76.	Kaiser Cement Corp.	1,000
77.	Kennecott Minerals Co.	461,000
78.	Kidd Creek Mines	13,000
79.	Koppers Company, Inc.	7,000
80.	KROX Company	5,000
81.	Kellogg Company	6,000
82.	Lamco, Inc.	187,000
83.	Lewis Grain Company	5,000
84.	L. F. Anderson	1,600
85.	Lincoln Grain, Inc.	157,000
86.	Liquid Sugars, Inc.	79,000
87.	LUC Leasing, Inc.	94,000
88.	Mallard Transportation Co.	27,000
89.	Manufacturer's Leasing Corp.	3,000
90.	Martin Gas Sales	31,000
91.	Merchants Despatch Transportation	1,000
92.	MHC, Inc.	274,000
93.	Midwest Solvents Company, Inc.	17,000
94.	Mobil Oil Corporation	57,000
95.	Monsanto Company	492,000
96.	Morrison-Quirk Grain Corp.	54,000
97.	National Wax Company	9,000
98.	Needham Transportation Co.	9,000
99.	Northern Petrochemical	119,000
100.	Pacific Fruit Express	112,000
101.	Pargas, Inc.	91,000
102.	Peavey Company	499,000
103.	Pennwalt Carriers Corp.	42,000
104.	Petrolane, Inc.	29,000
105.	Phillips Petroleum	303,000
106.	Pillsbury Company	51,000
107.	PLM, Inc.	177,000
108.	PMA Transportation Co.	85,000
109.	Polysar, Inc.	5,000
110.	Portland General Electric	217,000

RAILROAD CAR COMPANIES UNDER $500,000 ASSESSED VALUATION

Assessed and Taxes Collected by State Tax Commission
(Taxes revert to Public School Income Fund)

	Name of Company	Est.Mkt.Value Assmt. and Tax Purposes
1.	Abbott Labs	$ 25,000
2.	ADM Transportation	439,000
3.	Agri Industries	30,000
4.	Agri Leasit Company	1,800
5.	Allied Chemical	136,000
6.	Amax Phosphate, Inc.	1,300
7.	American Colloid	700
8.	Amoco Canada Petrol Co.	3,000
9.	Amoco Chemicals Corp.	61,000
10.	Amoco Oil Company	378,000
11.	Amstar Corporation	3,000
12.	Anheuser-Busch, Inc.	267,000
13.	Arco Chemical Company	5,000
14.	Asarco, Inc.-Tacoma	4,000
15.	Asarco, Inc.-East Helena	29,000
16.	Aurora Coop Elevator Co.	5,000
17.	Babcock & Wilcox Co.	13,000
18.	Baden Investment Co.	4,000
19.	Bankers Trust Lessor, Trustee	4,000
20.	Beker Industries Corp.	153,000
21.	Berwick Forge & Fabricating	4,000
22.	Boeing Company	171,000
23.	Borden Chemical	176,000
24.	Brae Corporation	92,000
25.	California Contemporary, Inc.	9,000
26.	California Railcar Corporation	17,000
27.	Calrail Company	47,000
28.	Celtran, Inc.	4,000
29.	Chartrands Tank Car Service	1,000
30.	Chemplex Company	94,000
31.	Chevron U.S.A., Inc.	440,000
32.	Chicago Freight Car Leasing	118,000
33.	Cities Service Company	23,000
34.	Conoco, Inc.	62,000
35.	Continental Tank Car Corp.	3,000
36.	Cooperative Producers, Inc.	117,000
37.	Crystal Car Lines	22,000
38.	Dependable Properties	1,000
39.	Diamond Shamrock Corp.	6,000
40.	Dow Chemical Company	296,000
41.	E. I. duPont deNemours & Co.	79,000
42.	Equipment Enterprises	5,000
43.	Essel Corporation	6,000
44.	Ethyl Corporation	10,000
45.	Exxon Corporation	106,000
46.	FarMar Co., Inc.	27,000
47.	Far Port Coop, Inc.	31,000
48.	Farmer's Coop Assn. of York, Nebraska	1,000
49.	Farmers Coop Grain & Supply	11,000
50.	Farmers Elevator Company	21,000
51.	Farmland Industries, Inc.	448,000
52.	FMC Corporation	208,000
53.	Fruit Growers Express Company	31,000
54.	Garvey Elevators, Inc.	12,000
55.	Georgia-Pacific Corp-Bellingham	80,000
56.	Georgia-Pacific Corp-Plaquemine	101,000

RAILROAD CAR COMPANIES UNDER $500,000 ASSESSED VALUATION

Name of Company		Est.Mkt.Value Assmt. and Tax Purposes
111.	PPG Industries	$ 77,000
112.	Procor Ltd.	35,000
113.	Quaker State Oil Refining	8,000
114.	Railgon Company	64,000
115.	Railroad Car Management Co.	138,000
116.	Railserv Management Corp.	79,000
117.	Ralston Purina Company	50,000
118.	Relco Nevada Corp.	48,000
119.	REMX Corporation	7,000
120.	Rex Leasing, Inc.	174,000
121.	Rex Railways, Inc.	15,000
122.	Reynold's Metals Company	141,000
123.	Ruddy Tank Car Company	3,000
124.	Sandersville Leasing Company	2,000
125.	Scoular Bishop Grain Company	70,000
126.	Shell Oil Company	212,000
127.	Shintech, Inc.	24,000
128.	McMaster Grain Company (formerly SoSoo)	10,000
129.	Soltex Polymer Corporation	28,000
130.	Staley Manufacturing Co.	200,000
131.	Stauffer Chemical Company	123,000
132.	Stephans Energy Ltd.	10,000
133.	Sun Refining & Marketing	21,000
134.	Tank Car Services, Inc.	3,000
135.	Tennessee Eastman Company	28,000
136.	Terminal Grain Corporation	91,000
137.	Texasgulf, Inc.	29,000
138.	Trinity Railcar Leasing	168,000
139.	Tropicana Products Sales	31,000
140.	Union Carbide Corporation	56,000
141.	Union Chemical Division	7,000
142.	United Equipment Leasing Association	306,000
143.	United Grain Corporation	34,000
144.	Unitrain, Inc.	170,000
145.	Universal LPGX Company	1,000
146.	U. S. Industrial Chemicals	11,000
147.	U. S. Leasing International	40,000
148.	U. S. Rail Services - ARPX	4,000
149.	U. S. Rail Services - BFGX	43,000
150.	UTLX International (Procor U.S.)	190,000
151.	Virginia Chemicals, Inc.	59,000
152.	Vulcan Materials Company	24,000
153.	Wagner Mills, Inc.	10,000
154.	Walter Haffner Company	1,000
155.	Wanda Petroleum Company	10,000
156.	West Central Cooperative	5,000
157.	Western Rail Leasing	15,000
158.	Weyerhaeuser Company	31,000
159.	WFIX Partners	101,000
160.	William G. Simon	2,000
161.	Xtra, Inc.	60,000
162.	Zip Transportation Co.	21,000
	Total	$ 12,627,000

RAILROAD CAR COMPANIES OVER $500,000 MARKET VALUATION BY COUNTIES

	North American Car Co.	ACF Industries	Trailer Train Company	General American Transportation	Union Tank Car Company
ADA	90,790	47,173	403,984	110,429	73,399
ADAMS	41,372	21,496	184,087	50,321	33,447
BANNOCK	160,201	83,238	712,830	194,855	129,514
BEAR LAKE	65,756	34,166	292,585	79,979	53,150
BENEWAH	11,245	5,843	50,038	13,678	9,091
BINGHAM	130,933	68,031	582,603	159,256	105,853
BLAINE	68,550	35,618	305,021	83,378	55,419
BOISE	34,944	18,156	155,487	42,503	28,250
BONNER	359,703	87,208	595,024	175,730	264,283
BONNEVILLE	59,162	30,739	263,255	71,960	47,831
BOUNDARY	204,522	42,705	202,492	120,271	194,000
BUTTE	25,895	13,455	115,224	31,497	20,935
CAMAS	25,960	13,489	115,514	31,576	20,988
CANYON	117,589	61,097	523,225	143,025	95,063
CARIBOU	80,665	41,912	358,930	98,114	65,213
CASSIA	53,520	27,808	238,141	65,096	43,267
CLARK	41,448	21,536	184,426	50,413	33,509
CLEARWATER	137,259	38,720	334,494	50,957	66,256
CUSTER					
ELMORE	110,412	57,369	491,287	134,296	89,263
FRANKLIN	29,756	15,461	132,403	36,192	24,056
FREMONT	57,303	29,774	254,981	69,698	46,327
GEM	44,199	22,965	196,669	53,759	35,732
GOODING	53,911	28,011	239,884	65,573	43,585
IDAHO	115,291	32,523	280,956	42,801	55,652
JEFFERSON	55,716	28,948	247,916	67,767	45,043
JEROME	42,905	22,293	190,911	52,186	34,687
KOOTENAI	241,723	69,422	477,147	164,913	202,311
LATAH	195,280	55,720	481,252	74,747	95,131
LEMHI					
LEWIS	41,117	11,598	100,202	15,264	19,848
LINCOLN	107,660	55,938	479,043	130,947	87,037
MADISON	37,172	19,315	165,407	45,213	30,052
MINIDOKA	57,119	29,678	254,160	69,474	46,177
NEZPERCE	158,282	44,917	387,982	59,708	76,769
ONEIDA	14,943	7,764	66,492	18,176	12,081
OWYHEE	16,846	8,753	74,961	20,490	13,619
PAYETTE	28,658	14,889	127,515	34,856	23,168
POWER	49,083	25,503	218,398	59,700	39,681
SHOSHONE	47,036	24,439	209,299	57,211	38,027
TETON	11,800	6,131	52,506	14,352	9,540
TWIN FALLS	45,755	23,774	203,590	55,652	36,990
VALLEY	25,123	13,053	111,788	30,557	20,311
WASHINGTON	83,341	43,303	370,836	101,369	67,377
TOTAL	3,379,945	1,383,931	11,432,945	3,047,339	2,531,942

RAILROAD CAR COMPANIES OVER $500,000. MARKET VALUATION BY COUNTIES

	MBF Industries Inc	CGTX Inc.	Pullman Leasing Company	Railbox Company	Richmond Leasing
ADA	142,617	34,222	39,391	51,595	62,557
ADAMS	64,988	15,595	17,950	23,556	28,506
BANNOCK	251,650	60,385	69,507	91,215	110,382
BEAR LAKE	103,291	24,786	28,530	37,440	45,307
BENEWAH	17,665	4,239	4,879	6,403	7,748
BINGHAM	205,676	49,353	56,808	74,549	90,216
BLAINE	107,681	25,839	29,742	39,031	47,232
BOISE	54,891	13,172	15,161	19,896	24,077
BONNER	21,249	80,295	133,417	71,201	64,054
BONNEVILLE	92,936	22,299	25,668	33,684	40,764
BOUNDARY	21,191	28,207	52,290	31,391	62,610
BUTTE	40,677	9,761	11,235	14,744	17,842
CAMAS	40,780	9,765	11,263	14,781	17,887
CANYON	184,713	44,323	51,017	66,953	81,021
CARIBOU	126,713	30,404	34,999	45,927	55,579
CASSIA	84,071	20,172	23,221	30,472	36,876
CLARK	65,108	15,623	17,983	23,599	28,559
CLEARWATER	904	44,440	69,552	34,352	3,726
CUSTER					
ELMORE	173,439	41,619	47,905	62,866	76,077
FRANKLIN	46,742	11,216	12,909	16,942	20,502
FREMONT	90,015	21,598	24,862	32,626	39,482
GEM	69,430	16,660	19,177	25,165	30,454
GOODING	84,686	20,320	23,391	30,695	37,146
IDAHO	760	37,327	58,421	28,862	3,131
JEFFERSON	87,521	21,000	24,172	31,723	38,390
JEROME	67,397	16,173	18,615	24,429	29,563
KOOTENAI	95,640	53,426	81,570	62,406	81,618
LATAH	5,453	63,364	98,759	49,736	7,063
LEMHI					
LEWIS	270	13,311	20,835	10,977	1,116
LINCOLN	169,116	40,581	46,710	61,298	74,181
MADISON	58,393	14,011	16,127	21,165	25,613
MINIDOKA	83,725	21,529	24,782	32,522	39,356
NEZPERCE	2,793	51,305	80,124	39,980	5,038
ONEIDA	23,473	5,632	6,483	8,508	10,296
OWYHEE	26,463	6,350	7,309	9,592	11,607
PAYETTE	45,016	10,802	12,433	16,316	19,745
POWER	77,101	18,501	21,296	27,946	33,819
SHOSHONE	73,888	17,729	20,407	26,781	32,409
TETON	18,536	4,448	5,119	6,718	8,130
TWIN FALLS	71,873	17,247	19,852	26,052	31,526
VALLEY	39,464	9,470	10,900	14,304	17,310
WASHINGTON	130,916	31,414	36,160	47,452	57,424
TOTAL	3,174,911	1,097,933	1,430,931	1,425,957	1,555,939

RAILROAD CAR COMPANIES OVER $500,000 MARKET VALUATION BY COUNTIES

	Bennett Lumber Company	Evans Railcar Leasing	Trinity Industries	U.S. Rail Services	Transp. Corp of America	Est.Mkt.Value (Assmt. & Tax Purposes)
ADA	20,380	30,887	15,133	19,716	23,094	1,165,467
ADAMS	9,288	14,075	6,896	3,985	10,524	531,086
BANNOCK	35,964	54,502	26,703	34,793	40,751	2,056,490
BEAR LAKE	14,762	22,371	10,961	14,281	16,727	844,102
BENEWAH	2,524	3,826	1,874	2,442	2,860	144,355
BINGHAM	29,392	44,545	21,825	28,435	33,305	1,680,780
BLAINE	15,388	23,321	11,426	14,888	17,437	879,971
BOISE	7,845	11,888	5,825	7,589	8,889	448,573
BONNER	74,705	77,990	61,784	33,296	118,828	2,218,767
BONNEVILLE	13,281	20,127	9,859	12,848	15,048	759,461
BOUNDARY	24,665	27,015	28,189	13,917	51,888	1,105,353
BUTTE	5,813	8,810	4,316	5,624	6,587	332,415
CAMAS	5,828	8,832	4,327	5,638	6,603	333,251
CANYON	26,396	40,003	19,599	25,538	29,910	1,509,469
CARIBOU	18,107	27,443	13,445	17,518	20,518	1,035,487
CASSIA	12,014	18,207	8,920	11,622	13,613	687,020
CLARK	9,305	14,101	6,909	9,002	10,543	532,064
CLEARWATER	42,594	43,467	29,065	16,671	57,743	970,210
CUSTER						
ELMORE	24,787	37,564	18,405	23,980	28,087	1,417,356
FRANKLIN	6,680	10,123	4,959	6,462	7,569	381,972
FREMONT	12,863	19,495	9,550	12,444	14,576	735,594
GEM	9,922	15,037	7,367	9,599	11,243	567,378
GOODING	12,102	18,341	8,986	11,708	13,713	692,052
IDAHO	35,777	36,510	24,413	14,003	48,501	814,928
JEFFERSON	12,507	18,954	9,285	12,099	14,171	715,212
JEROME	9,632	14,597	7,152	9,318	10,914	550,772
KOOTENAI	42,523	50,390	37,934	26,317	68,473	1,755,813
LATAH	60,371	61,902	41,231	23,973	81,707	1,395,689
LEMHI						
LEWIS	12,759	13,021	8,706	4,993	17,297	291,314
LINCOLN	24,169	36,627	17,945	23,381	27,385	1,382,018
MADISON	8,345	12,646	6,195	8,072	9,455	477,181
MINIDOKA	12,822	19,432	9,521	12,405	14,529	733,231
NEZPERCE	49,022	50,150	33,465	19,330	66,401	1,125,266
ONEIDA	3,354	5,084	2,491	3,245	3,801	191,823
OWYHEE	3,782	5,731	2,808	3,658	4,285	216,254
PAYETTE	6,433	9,749	4,777	6,223	7,289	367,869
POWER	11,019	16,699	8,182	10,660	12,485	630,073
SHOSHONE	10,559	16,002	7,840	10,214	11,965	603,806
TETON	2,649	4,014	1,967	2,562	3,001	151,473
TWIN FALLS	10,272	15,566	7,627	9,937	11,639	587,352
VALLEY	5,640	8,547	4,188	5,456	6,390	322,501
WASHINGTON	18,709	28,353	13,892	18,100	21,200	1,069,846
TOTAL	774,949	1,015,944	585,942	570,942	1,000,944	34,411,094

CLASS 3. OPERATING PROPERTY
ELECTRIC POWER COMPANIES

COUNTY	TRANSMISSION MILES	TRANSMISSION ALLOCATION PER MILE	TRANSMISSION ESTIMATED MKT. VALUE	DISTRIBUTION MILES	DISTRIBUTION ALLOCATION PER MILE	DISTRIBUTION ESTIMATED MKT. VALUE	MICROWAVE ESTIMATED MKT. VAL.	LEASED EQUIPMENT MKT. VAL.	TOTAL ESTIMATED MARKET VALUE
CITIZENS UTILITIES (ELECTRIC)									
SHOSHONE				69.09	8578.665509	592,700			592,700
IDAHO POWER CO									
ADA	1,195.14	15039.807462	17,974,675	6,554.03	6049.175654	39,646,478	466,500	1,815,860	59,903,513
ADAMS	387.14	30681.592628	11,878,071	762.89	2799.351387	2,135,597	15,036		14,028,704
BANNOCK	185.25	6243.099055	1,156,534	2,061.10	5186.687220	10,690,281	140,360	37,160	12,024,335
BEAR LAKE	117.03	12810.233701	1,499,181						1,499,181
BINGHAM	770.49	6196.915404	4,774,661	4,843.84	2981.566103	14,442,229	1,983	5,100	19,223,973
BLAINE	470.13	21075.921788	9,908,423	1,812.05	3872.195911	7,016,612	4,481	2,780	16,932,296
BOISE	71.49	46232.857463	3,305,186	1,031.29	3255.952758	3,357,831	26,585		6,689,602
BONNEVILLE	42.45	1516.050649	64,356						64,356
BUTTE	18.33	5969.658483	109,423						109,423
CAMAS	36.18	2996.630735	108,418	146.58	3309.104243	485,048			593,466
CANYON	586.59	4408.779812	2,586,146	5,741.34	3418.729504	19,628,088	6,084	16,250	22,236,568
CARIBOU	111.27	12779.409394	1,421,964				3,374		1,425,338
CASSIA	200.55	2981.176116	597,874	1,596.57	2736.993029	4,369,800	62,323	500	5,030,497
CLARK	110.88	1513.004509	167,761						167,761
ELMORE	1,380.45	6880.803680	9,498,605	2,525.98	3427.712539	8,658,333	83,455	5,410	18,246,803
GEM	480.45	4779.156565	2,296,185	1,222.04	3413.607149	4,171,564	78,978	750	6,547,437
GOODING	607.83	25124.875492	15,271,653	2,295.53	3092.233040	7,098,313	586,899	7,340	22,964,205
IDAHO				159.47	2566.802157	409,327	521,751		931,078
JEFFERSON	92.22	1530.783669	141,168						141,168
JEROME	849.84	22141.399005	18,816,645	2,685.72	3328.714348	8,939,994	56,719	1,000	27,814,359
LEMHI	245.64	6143.969468	1,509,204	1,236.00	2770.071707	3,423,808	463,289	5,490	5,401,782
LINCOLN	443.13	16782.756798	7,436,943	1,122.89	2753.959203	3,092,393	1,328	4,750	10,535,414
MINIDOKA	388.47	16567.718511	6,436,061	1,621.84	3250.953078	5,272,525	33,590	1,450	11,743,626
ONEIDA				112.16	2520.856098	282,739			282,739
OWYHEE	253.44	23806.105342	6,033,419	2,608.53	2615.857813	6,823,543	3,965	8,530	12,869,457
PAYETTE	247.32	6644.364386	1,643,284	1,559.18	3332.653703	5,196,207	42,764	5,750	6,888,005
POWER	723.27	77911.392094	56,350,972	2,176.43	3529.471736	7,681,648	373,826	4,430	64,410,876
TWIN FALLS	850.40	14217.383384	12,090,463	4,959.00	3863.132730	19,157,275	270,975	4,770	31,523,483
VALLEY	353.04	22743.157263	8,029,244	1,369.87	3465.747611	4,741,623	13,796	4,610	12,795,273
WASHINGTON	812.88	82343.395064	66,935,298	1,401.36	2384.084268	3,340,960	166,487	1,500	70,444,245
TOTAL:	12,031.30		268,041,778	51,605.69		190,068,216	3,424,539	1,934,430	463,468,963

CLASS 3. OPERATING PROPERTY
ELECTRIC POWER COMPANIES

COUNTY	TRANSMISSION MILES	TRANSMISSION ALLOCATION PER MILE	TRANSMISSION ESTIMATED MKT. VALUE	DISTRIBUTION MILES	DISTRIBUTION ALLOCATION PER MILE	DISTRIBUTION ESTIMATED MKT. VALUE	MICROWAVE ESTIMATED MKT. VAL.	LEASED EQUIPMENT MKT. VAL.	TOTAL ESTIMATED MARKET VALUE
PACIFIC POWER & LIGHT									
ADA	84.69	72038.687448	6,100,956						6,100,956
BANNOCK	192.43	24098.796549	4,637,331				6,528		4,643,859
BEAR LAKE	211.38	24098.795298	5,094,003						5,094,003
BONNER	102.16	5310.782009	542,549	1,233.99	5724.205780	7,063,612		3,370	7,609,531
CANYON	7.11	72038.689170	512,195						512,195
ELMORE	182.52	72039.366426	13,148,625						13,148,625
FRANKLIN	102.48	24098.796936	2,469,644						2,469,644
GOODING	52.79	72038.694260	3,802,922						3,802,922
JEROME	19.86	663512.810675	13,177,364						13,177,364
OWYHEE	90.85	72038.667474	6,544,712						6,544,712
POWER	163.26	24098.800135	3,934,370						3,934,370
TWIN FALLS	21.00	72038.676190	1,512,812						1,512,812
TOTAL:	1,230.53		61,477,483	1,233.99		7,063,612	6,528	3,370	68,550,993
UTAH POWER & LIGHT									
BANNOCK	413.67	12901.374356	5,336,911	774.82	3401.494825	2,635,546	72,197	24,580	8,069,234
BEAR LAKE	508.26	8354.190749	4,246,100	949.24	3357.035934	3,186,632	39,644	30,990	7,503,366
BINGHAM	400.59	20558.405102	8,235,491	917.34	3597.875466	3,300,475	338,169	34,040	11,908,175
BONNEVILLE	334.23	9005.098675	3,009,774	2,081.70	3391.821151	7,060,754	45,137		10,115,665
BUTTE	317.03	10429.080245	3,306,331	489.31	3422.955631	1,674,886	55,145	24,110	5,060,472
CARIBOU	543.30	23822.376919	12,942,697	1,172.21	3210.914537	3,763,866	97,626	170	16,804,359
CLARK	170.55	4290.673703	731,774	571.91	3324.101432	1,901,086	38,215		2,671,075
FRANKLIN	690.82	14369.659361	9,926,848	1,259.81	3705.840722	4,668,655	210,116	89,670	14,895,289
FREMONT	94.29	13025.696468	1,228,570	987.50	3260.836375	3,220,075		31,580	4,480,225
JEFFERSON	582.15	9079.459005	5,285,607	2,525.38	3750.489332	9,471,410	100,374	61,220	14,918,611
LEMHI				40.93	2886.972148	118,163			118,163
MADISON	214.38	3843.569736	823,984	1,253.06	4264.813393	5,344,067	134,646	85,260	6,387,957
ONEIDA	240.72	4322.104561	1,040,417	731.56	3083.230699	2,255,568		25,170	3,321,155
POWER	283.05	15952.913937	4,515,472				757		4,516,229
TETON				68.57	2902.307715	199,011			199,011
TOTAL:	4,793.04		60,629,976	13,823.34		48,800,194	1,132,026	406,790	110,968,786
WASHINGTON WATER POWER (ELECTRIC)									
BENEWAH	106.35	10398.657358	1,105,897	439.52	6353.290908	2,792,398		70,200	3,968,495
BONNER	258.03	99491.686781	25,671,839	65.29	7485.680502	488,740			26,160,579
BOUNDARY							5,568		5,568
CLEARWATER	155.58	6967.426597	1,083,992	381.85	7337.977295	2,802,006		1,000	3,886,998
IDAHO	170.43	5401.645544	920,602	929.29	5791.179599	5,381,685		500	6,302,787
KOOTENAI	577.95	16666.006610	9,632,118	2,163.66	7908.181359	17,110,615		500	26,743,233
LATAH	413.04	8972.133982	3,705,850	1,025.08	7054.178688	7,231,097		500	10,937,447
LEWIS	173.40	6197.440946	1,074,636	345.02	5104.033476	1,760,993		1,000	2,836,629
NEZPERCE	330.69	23218.670532	9,071,302	954.44	8070.967667	7,703,254		500	16,775,056
SHOSHONE	310.35	11878.358208	3,686,448	956.24	7098.378033	6,787,753		1,000	10,475,201
TOTAL:	2,555.82		55,952,684	7,260.39		52,058,541	5,568	75,200	108,091,993
GRAND TOTAL:	20,610.69		446,101,921	73,992.50		298,583,263	4,568,661	2,919,790	751,673,635

CLASS 3. OPERATING PROPERTY
TELEPHONE & TELEGRAPH COMPANIES ESTIMATED MARKET VALUE BY COUNTIES

COUNTY	AMERICAN TEL & TEL	CONT. TEL CO. OF THE WEST	GENERAL TELEPHONE OF THE N.W.	MOUNTAIN BELL	PACIFAC N.W. BELL	WESTERN UNION	OTHER INDEPENDENT TEL. CO'S	EST. MKT. VAL. (ASSMT. AND TAX PURPOSES)
ADA	9,316,306			99,733,067		330,865		109,385,238
ADAMS		299,237		1,051,148		465	709,934	2,060,784
BANNOCK	518,090			26,991,898		106,671	592	27,617,251
BEAR LAKE				4,074,573		1,504		4,076,077
BENEWAH			3,953,597			812		3,954,409
BINGHAM	629,304	1,609,045		11,178,945		5,753		13,423,047
BLAINE		127,739		10,259,801		11,062	21,117	10,419,719
BOISE		1,379,751		1,219,034			1,339,648	3,938,433
BONNER			16,597,686			7,134		16,604,820
BONNEVILLE				30,895,787		71,121	241,580	31,208,488
BOUNDARY			5,351,502					5,351,502
BUTTE				3,226,037		136		3,226,173
CAMAS		653,816		3,156			1,653	658,625
CANYON	368,637	3,102,735		35,568,317		50,111		39,089,800
CARIBOU				2,442,402		9,054	276,420	2,727,876
CASSIA	1,027,406			7,591,631		32,021	2,014,432	10,665,490
CLARK	304,971			94,704			320,853	720,528
CLEARWATER			6,347,841			877	3,302	6,352,020
CUSTER				953,138			2,923,215	3,876,354
ELMORE	508,297	551		7,176,077		46,571	436,275	8,167,771
FRANKLIN				2,632,691		1,105		2,633,796
FREMONT				5,366,452				5,366,452
GEM		263,204		4,597,408		6,160		4,866,772
GOODING				3,887,339		1,524		3,888,863
IDAHO		1,448,349			4,378,018	400	132,500	5,959,267
JEFFERSON				4,273,395		1,512	846,147	5,121,054
JEROME	529,401			8,043,185		7,246	97,485	8,677,317
KOOTENAI	476,518		58,970,967			47,238		59,494,723
LATAH			16,922,555		112,623	12,241	1,064,595	18,112,014
LEMHI	644,474			211,643			3,337,782	4,193,899
LEWIS			48,262		1,369,017	1,183		1,418,462
LINCOLN				1,021,567			298,352	1,319,919
MADISON				6,392,735		4,800		6,397,535
MINIDOKA				1,413,767		2,734	4,006,471	5,422,972
NEZPERCE			494,096		19,124,342	20,902	639,103	20,278,443
ONEIDA	464,821			1,085,235			532,760	2,082,816
OWYHEE	482,804	2,545,290		211,978		1,335	2,361,635	5,603,042
PAYETTE	363,226	15,715		3,496,955		3,334	975,000	4,954,230
POWER	1,875,746			4,142,751		1,286	1,381,570	7,401,353
SHOSHONE			8,904,493			9,253		8,913,746
TETON				2,120,272				2,120,272
TWIN FALLS				20,209,900		49,640	2,004,659	22,264,199
VALLEY		5,257,567		160,754		2,948	99,132	5,520,401
WASHINGTON				2,173,262			1,965,226	4,138,488
TOTAL:	17,510,001	16,702,999	117,590,999	313,906,004	24,984,000	848,998	28,031,499	519,574,500

CLASS 3. OPERATING PROPERTY
TELEPHONE & TELEGRAPH COMPANIES

NAME OF COMPANY	MILES	RATE PER MILE	ESTIMATED MARKET VALUE	EST.MKT.VAL (ASSMT.&TAX PURPOSES)
ALBION TELEPHONE	16,293.70	146.2221590	2,382,499	
LEASED EQUIPMENT			500	2,382,999
AMERICAN TEL & TEL			17,503,350	
MICROWAVE			6,640	17,509,990
LEASED EQUIPMENT			132,500	132,500
BLACKFOOT TELEPHONE	132.91	996.9152060	2,645,375	
CAMBRIDGE TELEPHONE	13,701.37	193.0739320	358,119	
MICROWAVE			500	3,003,995
LEASED EQUIPMENT			16,027,278	
CONTINENTAL TEL CO OF THE WEST	107,394.10	149.2380300	644,203	
MICROWAVE			31,510	16,702,991
LEASED EQUIPMENT			3,785,177	
CUSTER TELEPHONE CO-OP	7,127.01	531.1031840	366,820	4,151,997
MICROWAVE			973,290	
FARMERS MUTUAL TELEPHONE	9,084.57	107.1366060	1,710	975,000
LEASED EQUIPMENT			2,003,000	2,003,000
FILER MUTUAL TELEPHONE	13,243.81	151.2404660	2,556,997	2,956,997
GEM STATE UTILITIES (TELEPHONE)	14,758.60	200.3577580	110,095,071	
GENERAL TELEPHONE OF THE N.W.	552,846.02	199.1423850	4,984,801	
MICROWAVE			2,511,110	117,590,982
LEASED EQUIPMENT			411,999	411,999
INLAND TELEPHONE	4,729.64	87.1102240	1,813,952	
LEMHI TELEPHONE	9,104.32	199.2408290	260,426	
MICROWAVE			34,620	2,108,998
LEASED EQUIPMENT			1,110,000	1,110,000
MIDVALE TELEPHONE	4,072.67	272.5484760	302,812,780	
MOUNTAIN BELL (TELEPHONE)	3,934,431.00	76.9648260	10,381,663	
MICROWAVE			711,510	313,905,953
LEASED EQUIPMENT			1,166,869	
MUD LAKE TELEPHONE CO-OP	5,270.00	221.4174570	130	1,166,999
LEASED EQUIPMENT			24,742,057	
PACIFIC NW BELL TELEPHONE	326,139.69	75.8633830	184,939	
MICROWAVE			57,000	24,983,996
LEASED EQUIPMENT			460,998	460,998
POTLATCH TELEPHONE	3,557.46	129.5868400	4,270,473	
PROJECT MUTUAL TELEPHONE	57,606.00	74.1324300	23,027	
MICROWAVE			500	4,293,997
LEASED EQUIPMENT			1,436,993	1,436,998
ROCKLAND TELEPHONE	7,603.88	188.9824670	71,399	
RURAL TELEPHONE CO.	229.96	310.6238580	11,600	82,999
LEASED EQUIPMENT			517,999	517,999
SILVER STAR TELEPHONE	248.30	2,086.1860650	833,020	
TROY TELEPHONE	2,797.24	297.8006890	980	834,000
LEASED EQUIPMENT			844,352	
WESTERN UNION TELEGRAPH			4,620	848,972
MICROWAVE				
LEASED EQUIPMENT				
TOTAL ALL TELEPHONE & TELEGRAPH COMPANIES	5,090,372.15		519,574,359	519,574,359

MOBILE RADIO TELEPHONE SERVICES

	Big Country Commun.	Blue Mtn Mobile Phone Co	CdA Answer. Service	Central Mobile & Pag.Serv.	Idaho Paging	Idaho TelRadio Service	Intermtn. Mobilfone Inc.	McCaw Commun of Idaho	Mobilfone Northwest	Radio Paging Service	Telanswer Inc.	Telanswer of Idaho Falls	Tel-Car Inc.	Treasure Communi-cations	Est.Mkt.Value (Assmt. & Tax Purposes)
ADA					14,329	4,700				211,500	242,200		519,387	141,900	1,133,115
ADAMS								49,200					155,560		204,760
BANNOCK															
BEAR LAKE															
BENEWAH												2,709			6,841
BINGHAM							4,132						6,105		6,105
BLAINE													25,177	34,000	59,177
BOISE															420,000
BONNER		420,000										73,079			129,813
BONNEVILLE							56,734								
BOUNDARY												6,205			6,205
BUTTE													6,808		6,808
CAMAS													3,252		177,534
CANYON					174,282										
CARIBOU													6,179		22,895
CASSIA					16,716							1,379			1,379
CLARK															
CLEARWATER															
CUSTER													1,634		1,634
ELMORE															
FRANKLIN												689			689
FREMONT													2,623		22,921
GEM					20,298										
GOODING															
IDAHO															32,034
JEFFERSON							32,034						10,813		10,813
JEROME															219,000
KOOTENAI	19,000		200,000												
LATAH															
LEMHI															
LEWIS															
LINCOLN															3,100
MADISON							3,100								
MINIDOKA															68,100
NEZPERCE				66,800					1,300						
ONEIDA															44,176
OWYHEE					44,176										
PAYETTE												689			689
POWER															
SHOSHONE															
TETON													174,212		174,212
TWIN FALLS															
VALLEY															
WASHINGTON															
TOTAL	19,000	420,000	200,000	66,800	269,800	4,700	96,000	49,200	1,300	211,500	242,200	84,750	911,750	175,900	2,752,000

CLASS 3. OPERATING PROPERTY

PIPELINE COMPANIES

NAME OF COMPANY	MILES	RATE PER MILE	EST.MKT.VAL (ASSESSMENT & TAX PURPOSES)
CHEVRON PIPELINE			
08 INCH LINE	553.61	32300.113799	17,881,665
MICROWAVE			13,333
TOTAL:	553.61		17,894,998
NW PIPELINE CORP			
03 INCH LINE	1.92	7450.937944	14,305
04 INCH LINE	6.38	9926.799600	63,332
06 INCH LINE	52.84	14901.880002	787,415
12 INCH LINE	4.94	29803.760315	147,230
16 INCH LINE	97.50	39736.054449	3,874,265
22 INCH LINE	385.77	54637.716623	21,077,591
24 INCH LINE	174.45	273447.939238	47,702,992
MICROWAVE			15,064
LEASED EQUIPMENT			12,800
TOTAL:	723.80		73,694,994
PACIFIC GAS TRANSMISSION			
36 INCH LINE	118.47	219738.561577	26,032,427
42 INCH LINE	40.82	667026.457619	27,228,020
MICROWAVE			253,552
TOTAL:	159.29		53,513,999
PACIFIC INTERSTATE TRANSMISSION			
24 INCH LINE	174.45	144333.619948	25,179,000
TOTAL:	174.45		25,179,000
YELLOWSTONE PIPELINE			
10 INCH LINE	79.23	39997.475704	3,169,000
TOTAL:	79.23		3,169,000
GRAND TOTAL ALL PIPELINE COMPANIES:			$173,451,991
INTERMOUNTAIN GAS			
03 INCH LINE	3252.41	18839.172214	61,272,712
MICROWAVE			1,507
LEASED EQUIPMENT			54,780
TOTAL:	3252.41		61,328,999
WASHINGTON WATER POWER (GAS)			
03 INCH LINE	471.13	25092.861843	11,822,000
TOTAL:	471.13		11,822,000
GRAND TOTAL ALL GAS DISTRIBUTION COMPANIES:			$73,150,999

CLASS 3. OPERATING PROPERTY
WATER COMPANIES

NAME OF COMPANY	MILES	RATE PER MILE	EST.MKT.VAL (ASSMT. & TAX PURPOSES)
BARBER WATER CORP	3.31	26,404.833837	87,400
BOISE WATER CORP	1,258.15	22,577.220522	28,405,530
LEASED EQUIPMENT			8,470
BRIAN WATER CORP	.95	21,368.421053	20,300
CAPITOL SECURITIES WATER CORP.	39.27	19,658.772600	772,000
CITIZENS UTILITIES (WATER)	69.09	15,921.262122	1,100,000
CLEARVIEW WATER	.16	19,375.000000	3,100
EAGLE RANCH WATER CO	16.00	31,406.250000	502,500
EAST MORELAND WATER	.60	11,666.666667	7,000
FALLS WATER	23.47	3,527.907969	82,800
HAYDEN PINES WATER CO	63.24	8,364.958887	529,000
HILLCREST WATER	.63	19,523.809524	12,300
HOWARD WATERWORKS INC	5.10	15,450.980392	78,800
KETCHUM SPRINGS WATER SUPPLY	10.44	42,720.306513	446,000
MURRAY WATERWORKS	1.40	2,142.857143	3,000
NORTHVIEW WATER			
PICARD LIVESTOCK (WATER)	2.22	2,792.792793	6,200
RATHDRUM PRAIRIE WATER	7.71	16,031.128405	123,600
SOUTH COUNTY WATER CO INC	101.88	15,158.814291	1,544,380
LEASED EQUIPMENT			1,620
SUNBEAM WATER	1.59	37,106.918239	59,000
SUNSET HEIGHTS WATER CO	6.64	5,286.144578	35,100
TROY HOFFMAN WATER CORP	4.30	5,813.953488	25,000
WARM SPRINGS MESA, INC. (WATER)	11.92	16,275.167785	194,000
TOTAL ALL WATER COMPANIES	1,528.07		34,047,100

* BASED ON 3 INCH EQUIVALENT PIPELINE

WATER TRANSPORTATION COMPANIES

NAME OF COMPANY	EST. MKT. VAL (ASSMT. & TAX PURPOSES)
COLUMBIA MARINE LINES	445,000
KNAPPTON TOWBOAT CO	265,800
LAFFERTY TRANSPORTATION CO	1,147,500
LEASED EQUIPMENT	500
SHAVER TRANSPORTATION CO	162,000
TIDEWATER BARGE LINES	572,300
TOTAL:	2,593,100.00

CLASS 3. OPERATING PROPERTY
PIPELINE, GAS DISTRIBUTION AND WATER COMPANIES ESTIMATED MKT. VALUE BY COUNTY

	PIPELINE COMPANIES					GAS DISTRIBUTION		WATER	EST MKT VAL
COUNTY	CHEVRON PIPELINE	NORTHWEST PIPELINE	PAC. GAS TRANS.	PAC. INST. TRANS	YELLOWST PIPELINE	INTERMTN. GAS	WASHINGTON WATER PWR	VARIOUS COMP	(ASSMT & TAX PURPOSES)
ADA	1,990,333	11,273,773		4,957,859		16,547,902		31,551,600	66,321,467
ADAMS									
BANNOCK	138,890	2,200,772				4,394,889			6,734,551
BEAR LAKE		2,533,550				569,319			3,102,869
BENEWAH									
BINGHAM						4,951,311		7,000	4,359,311
BLAINE						3,381,254		452,200	3,833,454
BOISE		689							689
BONNER			29,646,770				630,081		30,276,851
BONNEVILLE						4,449,682		82,800	4,532,482
BOUNDARY			18,378,041				320,435		18,698,476
BUTTE									
CAMAS									
CANYON	147,288	4,839,263		2,128,920		5,217,775			12,333,246
CARIBOU		1,340,263				2,181,764			3,522,027
CASSIA	4,709,679	6,421,392		2,029,330		1,824,573			14,984,974
CLARK									
CLEARWATER									
CUSTER									
ELMORE	4,105,667	20,509,097		8,732,184		1,292,555			34,639,503
FRANKLIN									
FREMONT						707,599			707,599
GEM	255,170	809,824		356,504		847,197			2,268,695
GOODING						1,424,806			1,424,806
IDAHO									
JEFFERSON						1,044,443			1,044,443
JEROME						2,033,543			2,033,543
KOOTENAI	13,333	594,833	5,489,185		1,589,899		3,508,483	756,400	11,952,133
LATAH		3,176					2,664,109		2,667,285
LEMHI								35,100	35,100
LEWIS									
LINCOLN						1,438,559			1,438,559
MADISON						1,619,038			1,619,038
MINIDOKA						1,255,442			1,255,442
NEZPERCE		150,806					2,703,254		2,854,060
ONEIDA	921,199								921,199
OWYHEE		3,191,202				140,540			3,331,742
PAYETTE	616,609	6,902,573		3,036,779		1,170,289			11,726,250
POWER	1,363,387	2,220,834				880,542		59,000	4,523,763
SHOSHONE		151,876			1,579,100		1,995,635	1,103,000	4,829,611
TETON									
TWIN FALLS	3,633,439	10,551,061		3,937,421		3,410,383			21,532,304
VALLEY									
WASHINGTON						545,582			545,582
TOTAL	17,894,994	73,694,984	53,513,996	25,178,997	3,168,999	61,328,987	11,821,997	34,047,100	280,65[illegible],054

CLASS 3. OPERATING PROPERTY - SUMMARY OF UTILITIES ESTIMATED MARKET VALUE

COUNTY	RAILROADS	RAILROAD CAR COMPANIES	POWER COMPANIES	TELEPHONE AND TELEGRAPH	MOBILE RADIO TEL. CO'S
ADA	9,874,344	1,165,498	66,004,470	109,385,238	1,133,115
ADAMS	852,781	531,094	14,028,705	2,060,784	
BANNOCK	29,082,798	2,056,520	24,737,430	27,617,251	204,760
BEAR LAKE	14,471,388	844,109	14,096,553	4,076,077	
BENEWAH	2,595,250	144,362	3,968,495	3,954,409	
BINGHAM	5,527,636	1,680,823	31,132,150	13,423,047	6,841
BLAINE	4,772,338	879,991	16,932,298	10,419,719	6,105
BOISE	847,005	448,581	6,689,605	3,938,433	59,177
BONNER	15,914,034	2,218,803	33,770,112	16,604,820	420,000
BONNEVILLE	2,211,679	759,500	10,180,022	31,208,488	129,813
BOUNDARY	12,260,065	1,105,367	5,569	5,351,502	
BUTTE	529,774	332,421	5,169,896	3,226,173	6,205
CAMAS	485,358	333,259	593,467	658,625	6,808
CANYON	15,115,319	1,509,509	22,748,764	39,089,800	177,534
CARIBOU	10,663,763	1,035,521	18,229,698	2,727,876	
CASSIA	1,464,211	687,046	5,030,500	10,665,490	22,895
CLARK	2,323,292	532,070	2,838,838	720,528	1,379
CLEARWATER	1,002,304	970,232	3,886,999	6,352,020	
CUSTER				3,876,354	
ELMORE	24,331,018	1,417,369	31,395,429	8,167,771	1,634
FRANKLIN	2,396,591	381,984	17,364,934	2,633,796	
FREMONT	1,277,646	735,630	4,480,226	5,366,452	689
GEM	1,140,007	567,395	6,547,439	4,866,772	22,921
GOODING	7,328,408	692,069	26,767,130	3,888,863	
IDAHO	589,334	814,940	7,233,866	5,959,267	
JEFFERSON	2,425,216	715,246	15,059,782	5,121,054	32,034
JEROME	1,010,843	550,778	40,991,725	8,677,317	10,813
KOOTENAI	10,925,206	1,755,844	26,743,235	59,494,723	219,000
LATAH	2,392,130	1,395,743	10,937,447	18,112,014	
LEMHI			5,519,949	4,193,899	
LEWIS	336,658	291,331	2,836,630	1,418,462	
LINCOLN	14,044,969	1,382,045	10,535,414	1,319,919	
MADISON	889,219	477,202	6,387,957	6,397,535	3,100
MINIDOKA	5,344,578	733,256	11,743,628	5,422,972	
NEZPERCE	4,970,868	1,125,303	16,775,056	20,278,443	68,100
ONEIDA	329,797	191,832	3,603,894	2,082,816	
OWYHEE	332,374	216,264	19,414,171	5,683,042	44,176
PAYETTE	2,746,984	367,883	6,888,005	4,854,230	
POWER	10,792,482	630,079	72,861,476	7,401,353	589
SHOSHONE	3,329,073	603,835	11,067,901	8,913,746	
TETON	231,473	151,481	199,011	2,120,272	
TWIN FALLS	1,872,652	587,357	33,036,295	22,264,199	174,212
VALLEY	611,203	322,510	12,795,274	5,520,461	
WASHINGTON	8,481,324	1,069,867	70,444,246	4,138,488	
TOTALS:	237,123,392	34,411,949	751,673,690	519,574,500	2,752,000

CLASS 3. OPERATING PROPERTY - SUMMARY OF UTILITIES ESTIMATED MARKET VALUE

COUNTY	PIPELINE COMPANIES	GAS DIST. COMPANIES	WATER COMPANIES	WATER TRANSP. COMPANIES	EST.MKT.VALUE (ASSESSMENT & TAX PURPOSES)
ADA	18,221,967	16,547,903	31,551,600		253,884,135
ADAMS					17,473,364
BANNOCK	2,339,663	4,394,890			89,433,312
BEAR LAKE	2,533,551	569,320			36,590,998
BENEWAH				642,600	11,305,116
BINGHAM		4,951,311	7,000		56,728,808
BLAINE		3,381,255	452,200		36,843,906
BOISE	689				11,983,490
BONNER	29,646,771	630,082			99,204,622
BONNEVILLE		4,449,682	82,800		49,021,984
BOUNDARY	18,378,043	320,436			37,420,981
BUTTE					9,264,469
CAMAS					2,077,517
CANYON	7,115,473	5,217,775			90,974,174
CARIBOU	1,340,263	2,181,765			36,178,886
CASSIA	13,160,404	1,824,574			32,855,120
CLARK					6,416,107
CLEARWATER					12,211,555
CUSTER					3,876,3-4
ELMORE	33,346,950	1,292,556			99,952,727
FRANKLIN					22,777,305
FREMONT		707,599			12,568,242
GEM	1,421,500	847,198			15,413,232
GOODING		1,424,807			40,101,277
IDAHO					14,597,407
JEFFERSON		1,044,444			24,397,776
JEROME		2,033,544			53,275,020
KOOTENAI	7,687,254	3,508,484	756,400	505,400	111,595,546
LATAH	3,177	2,664,109			35,504,620
LEMHI			35,100		9,748,948
LEWIS					4,883,081
LINCOLN		1,438,559			28,720,906
MADISON		1,619,038			15,774,051
MINIDOKA		1,255,442			24,499,876
NEZPERCE	150,807	2,703,254		1,445,100	47,516,931
ONEIDA	921,199				7,129,538
OWYHEE	3,191,203	140,540			28,941,770
PAYETTE	10,555,963	1,170,289			26,583,354
POWER	3,584,225	880,543	59,000		96,209,847
SHOSHONE	1,730,979	1,995,635	1,103,000		28,744,169
TETON					2,702,237
TWIN FALLS	18,121,923	3,410,384			79,467,022
VALLEY					19,249,448
WASHINGTON		545,582			84,679,507
TOTALS:	173,452,004	73,151,000	34,047,100	2,593,100	1,828,778,735

UNALLOCATED ESTIMATED MARKET VALUE OF RAILROAD CAR COMPANIES HAVING LESS THAN $500,000 VALUE EACH: 12,627,000

GRAND TOTAL ESTIMATED MARKET VALUE: 1,841,405,735

ESTIMATED MARKET VALUE - STATE OF IDAHO - CLASS 3. OPERATING PROPERTY

(CALENDAR YEARS)

County (1)	1982 Operating Property - Est. Mkt. Val. Amount (2)	As Percent of All Op.Prop. (3)	As Percent of Co.Mkt.Value (4)	1983 Est. Market Value Oper. Prop. (5)	Difference Cols. 2 & 5 Est.Mkt.Value (6)
Ada	255,951,716	13.2%	6.3%	253,884,136	- 2,067,580
Adams	18,575,953	1.0	16.0	17,473,367	- 1,102,586
Bannock	92,166,945	4.8	7.9	89,433,301	- 2,733,644
Bear Lake	40,178,465	2.0	23.3	36,590,996	- 3,587,469
Benewah	11,985,905	.6	5.6	11,305,116	- 680,789
Bingham	59,311,515	3.0	8.8	56,728,807	- 2,582,708
Blaine	40,320,187	2.0	4.3	36,843,894	- 3,476,293
Boise	9,958,045	.5	6.0	11,983,489	+ 2,025,444
Bonner	97,535,119	5.1	9.5	99,204,620	+ 1,669,501
Bonneville	49,474,727	2.6	4.3	49,021,989	- 452,738
Boundary	38,276,164	2.0	19.0	37,420,980	- 855,184
Butte	9,485,413	.5	11.8	9,264,472	- 220,941
Camas	2,913,448	.2	7.5	2,077,517	- 835,931
Canyon	94,837,388	4.9	5.7	90,974,172	- 3,863,216
Caribou	42,057,689	2.2	12.3	36,178,885	- 5,878,804
Cassia	32,613,448	1.7	5.4	32,855,115	+ 241,667
Clark	7,844,190	.4	21.5	6,416,107	- 1,428,083
Clearwater	15,180,488	.8	6.4	12,211,560	- 2,968,928
Custer	3,447,957	.2	1.2	3,876,357	+ 428,400
Elmore	104,384,120	5.4	28.2	99,952,721	- 4,431,399
Franklin	21,622,055	1.1	10.4	22,777,313	+ 1,155,258
Fremont	13,167,042	.7	5.3	12,568,252	- 598,790
Gem	16,156,190	.8	7.3	15,413,235	- 742,955
Gooding	44,046,935	2.3	21.1	40,101,287	- 3,945,648
Idaho	16,885,610	.9	4.9	14,597,417	- 2,288,193
Jefferson	24,693,645	1.3	8.5	24,397,786	- 295,859
Jerome	53,206,762	2.8	14.9	53,275,019	+ 68,257
Kootenai	118,730,926	6.2	6.3	111,595,551	- 7,135,375
Latah	36,868,855	1.9	6.3	35,504,603	- 1,364,252
Lemhi	8,874,361	.5	4.8	9,748,949	+ 874,588
Lewis	27,006,699	1.4	19.8	4,883,088	-22,123,611
Lincoln	35,668,270	1.8	35.2	28,720,910	- 6,947,360
Madison	16,016,440	.8	4.4	15,774,050	- 242,390
Minidoka	27,133,162	1.4	6.8	24,499,881	- 2,633,281
NezPerce	49,714,487	2.6	5.0	47,516,926	- 2,197,561
Oneida	6,785,498	.4	7.4	7,129,540	+ 344,042
Owyhee	28,750,463	1.5	31.2	28,941,768	+ 191,305
Payette	28,535,721	1.5	10.3	26,583,347	- 1,952,374
Power	103,751,333	5.4	25.7	96,209,850	- 7,541,483
Shoshone	30,705,074	1.6	6.4	28,744,183	- 1,960,891
Teton	2,738,161	.1	2.8	2,702,234	- 35,927
Twin Falls	83,152,708	4.3	7.6	79,467,025	- 3,685,683
Valley	14,218,141	.7	3.3	19,249,445	+ 5,031,304
Washington	95,531,099	4.9	33.6	84,679,505	-10,851,594
TOTAL	1,930,458,519	100.0%	7.9%*	1,828,778,765	-101,679,754

*Col. 1 ÷ by Total of all County Property - $24,574,230,089

ESTIMATED MARKET VALUE, PERCENTAGE AND AMOUNT OF EXEMPTION ALLOWED ELECTRIC POWER AND NATURAL GAS DISTRIBUTION COMPANIES FOR GENERATING AND DELIVERING ENERGY FOR PUMPING WATER FOR IRRIGATION OR DRAINAGE PURPOSES ON LAND IN IDAHO - 1983

	Gross Est. Market Value	Exemption *Amount	Allowed Percent	Net Est. Market Value
Idaho Power Company:	$539,363,000			
Regular Customers		74,296,500	13.77%	
		1,597,500	.30	
		75,894,000		463,469,000
Pacific Power & Light Company	68,561,000	10,000	.01	68,551,000
Utah Power & Light Company	129,389,000	18,420,000	14.24	110,969,000
Washington Water Power Co.	108,683,000	591,000	.54	108,092,000
Intermountain Gas Company	62,028,000	699,000	1.13	61,329,000
TOTAL:	$908,024,000	$95,614,000		$812,410,000

*Amount of tax which would have been paid therefrom accrued to the benefit of the individual consumer of the energy in the form of a rebate on pumping charges.

SPECIAL TAXES - RURAL ELECTRICAL ASSOCIATIONS

3½% GROSS RECEIPTS TAX CERTIFIED TO COUNTY TREASURERS, SECTION 63-3503, IDAHO CODE (1982 Tax Due on or Before July 1, 1983)

Name of Company	County	Gross Tax	Rebate to Consumer for Pumping Irrig. Water	Net Tax Allocable to Taxing Dist.
Clearwater Power Company	Benewah			22,127
	Clearwater			30,729
	Idaho			96
	Latah			52,144
	Lewis			15,344
	NezPerce			46,248
	Shoshone			2,344
TOTAL:		$ 169,938	$ 906	$ 169,032
East End Mutual Electric Co.	Cassia			2,840
	Minidoka			5,519
TOTAL:		$ 12,875	$ 4,516	$ 8,359
Fall River Rural Electric	Fremont			51,591
	Jefferson			2,364
	Madison			7,558
	Teton			29,436
TOTAL:		$ 142,533	$ 51,584	$ 90,949
Farmers Electric Co.,Ltd.	Minidoka	$ 2,366	$ 73	$ 2,293
Idaho County Light & Power	Idaho			$ 45,585
	Lewis			558
TOTAL:		$ 46,497	$ 354	$ 46,143

Name of Company	County	Gross Tax	Irrig. Rebate	Net Tax
Inland Power & Light	Benewah			256
	Bonner			11,476
	Kootenai			414
TOTAL:		$ 12,516	$ 370	$ 12,146
Kootenai Rural Electric Co.	Benewah			6,122
	Bonner			872
	Kootenai			145,784
TOTAL:		$160,216	$7,438	$ 152,778
Lost River Electric Coop	Blaine			1,971
	Butte			12,051
	Custer			8,152
TOTAL:		$ 48,634	$26,460	$ 22,174
Lower Valley Power & Light	Bonneville			8,451
	Caribou			4,647
TOTAL:		$ 14,793	$ 1,695	$ 13,098
Missoula Electric Coop	Idaho	$ 1,569	-0-	$ 1,569
Northern Lights, Inc.	Bonner			104,752
	Boundary			45,714
	Kootenai			813
TOTAL:		$153,463	$ 2,184	$ 151,279
Prairie Power Coop	Camas			8,423
	Elmore			3,486
TOTAL:		$ 19,977	$ 8,068	$ 11,909
Raft River Rural Electric	Blaine			69
	Cassia			31,933
	Oneida			837
	Power			1,377
TOTAL:		$120,853	$86,637	$ 34,216
Riverside Electric Company	Minidoka	$ 9,607	$ 2,039	$ 7,568
Rural Electric Company	Cassia			1,244
	Minidoka			50,057
TOTAL:		$ 61,626	$10,325	$ 51,301
Salmon River Electric Coop	Blaine			1,021
	Custer			57,945
	Lemhi			4,225
TOTAL:		$ 71,436	$ 8,245	$ 63,191
South Side Electric Lines	Cassia	$ 22,954	$ 8,946	$ 14,008
Unity Light & Power	Cassia	$ 46,105	$ 7,080	$ 39,025
Vigilante Electric Coop	Clark	$ 79	$ -0-	$ 79
TOTAL ALL R.E.A's		$ 1,118,037	$ 226,920	$ 891,117

ESTIMATED MARKET VALUE RECAPITULATION

County	1982 Subsequent Assm't. Roll	1983 Real & Pers. Property Assm't. Roll	1983 Utility Company Market Value	Total Property Estimated Mkt. Value for Tax Purposes
Ada	$ 20,719,564	$ 3,784,544,287	$ 253,884,136	$ 4,059,147,987
Adams	3,895,865	95,027,856	17,473,367	116,397,088
Bannock	3,932,596	1,075,836,032	89,433,301	1,169,201,929
Bear Lake	182,678	135,338,756	36,590,996	172,112,430
Benewah	4,572,469	196,915,537	11,305,116	212,793,122
Bingham	4,397,842	609,416,518	56,728,807	670,543,167
Blaine	1,803,675	899,087,335	36,843,894	937,734,904
Boise	2,852,174	150,353,594	11,983,489	165,189,257
Bonner	20,367,847	905,883,531	99,204,620	1,025,455,998
Bonneville	50,572,100	1,060,666,657	49,021,989	1,160,260,746
Boundary	355,815	163,165,171	37,420,980	200,941,966
Butte	226,108	70,559,759	9,264,472	80,050,339
Camas	1,012,380	35,565,599	2,077,517	38,655,496
Canyon	13,488,672	1,551,326,780	90,974,172	1,655,789,624
Caribou	12,623,184	293,839,848	36,178,885	342,641,917
Cassia	11,040,955	554,628,303	32,855,115	598,524,373
Clark	1,627,868	28,391,736	6,416,107	36,435,711
Clearwater	6,539,914	217,117,989	12,211,560	235,869,463
Custer	10,738,772	279,898,215	3,876,357	294,513,344
Elmore	6,423,568	263,211,569	99,952,721	369,587,858
Franklin	102,158	185,801,305	22,777,313	208,680,776
Fremont	1,713,231	234,885,449	12,568,252	249,166,932
Gem	1,872,475	203,529,936	15,413,235	220,815,646
Gooding	331,719	168,785,086	40,101,287	209,218,092
Idaho	1,780,133	322,994,987	14,597,417	339,372,537
Jefferson	706,769	266,707,280	24,397,786	291,811,835
Jerome	1,447,828	303,470,632	53,275,019	358,193,479
Kootenai	15,944,005	1,452,389,387	111,595,551	1,579,928,943
Latah	38,668,550	514,149,266	35,504,603	588,322,419
Lemhi	1,843,164	173,602,600	9,748,949	185,194,713
Lewis	256,764	131,461,033	4,883,088	136,600,885
Lincoln	127,938	72,390,929	28,720,910	101,239,777
Madison	1,531,895	347,239,422	15,774,050	364,545,367
Minidoka	1,390,785	375,672,075	24,499,881	401,562,741
NezPerce	9,918,096	936,437,187	47,516,926	993,872,209
Oneida	298,755	84,753,646	7,129,540	92,181,941
Owyhee	755,249	197,774,991	28,941,768	227,472,008
Payette	2,349,182	247,071,040	26,583,347	276,003,569
Power	4,596,091	302,528,908	96,209,850	403,334,849
Shoshone	19,669,012	434,814,769	28,744,183	483,227,964
Teton	186,282	96,039,980	2,702,234	98,928,496
Twin Falls	13,535,232	999,167,795	79,467,025	1,092,170,052
Valley	11,380,371	401,462,779	19,249,445	432,092,595
Washington	1,429,889	197,940,405	84,679,505	284,049,799
TOTAL	$309,209,619	$21,021,845,959	$1,828,778,765	$23,159,834,343

1973 WATER POLLUTION CONTROL REFUNDING BOND SINKING FUND TAXES

(Based upon the 1983 Real and Personal Property Assessment Rolls and Operating Property Value and the 1982 Subsequent Personal Property Assessment Rolls)

Ada	$27,670.01	Gooding	$ 1,426.18
Adams	793.45	Idaho	2,329.29
Bannock	7,970.11	Jefferson	1,989.20
Bear Lake	1,173.24	Jerome	2,441.70
Benewah	1,450.55	Kootenai	12,867.60
Bingham	4,570.90	Latah	4,010.42
Blaine	6,392.27	Lemhi	1,262.42
Boise	1,126.05	Lewis	931.17
Bonner	6,990.24	Lincoln	690.12
Bonneville	7,909.16	Madison	2,485.00
Boundary	1,369.76	Minidoka	2,737.34
Butte	545.68	NezPerce	6,775.06
Camas	263.50	Oneida	628.38
Canyon	11,287.04	Owyhee	1,550.61
Caribou	2,335.69	Payette	1,893.86
Cassia	4,079.97	Power	2,749.42
Clark	248.37	Shoshone	3,294.03
Clearwater	1,607.85	Teton	674.37
Custer	2,007.61	Twin Falls	7,445.01
Elmore	2,519.37	Valley	2,945.45
Franklin	1,422.52	Washington	1,936.29
Fremont	1,698.50		
Gem	1,505.24	Total:	$160,000.00

SPECIAL STATE TAX CHARGES MADE BY STATE TAX COMMISSION

Year	Water Pollution Control Sinking Bond Fund Tax Collected by Counties	State Levy/Dollar Assessed Value	Private Railroad Car Companies (Assessed Value under $100,000 Section 63-804, I.C.) Amount of Tax	Average Levy
1973	$200,000	.0001639	$ 85,120.73	.0813296
1974	139,000	.0001018	72,546.81	.0785445
1975	136,000	.0000889	77,985.39	.0831048
1976	137,200	.0000815	72,043.28	.0809841
1977	70,000	.0000328	81,395.58	.0849203
1978	139,000	.0000582	65,143.90	.0768655
1979	140,000	.0000501	78,160.74	.0602708
1980	140,000	.0000067*	** 86,169.02	.0089770
1981	90,000	.0000043*	**107,436.19	.0079751
1982	140,000	.0000057*	**135,010.43	.0081398
1983	160,000	.0000068*		

* Per Dollar of Market Value

** Market Value Under $500,000

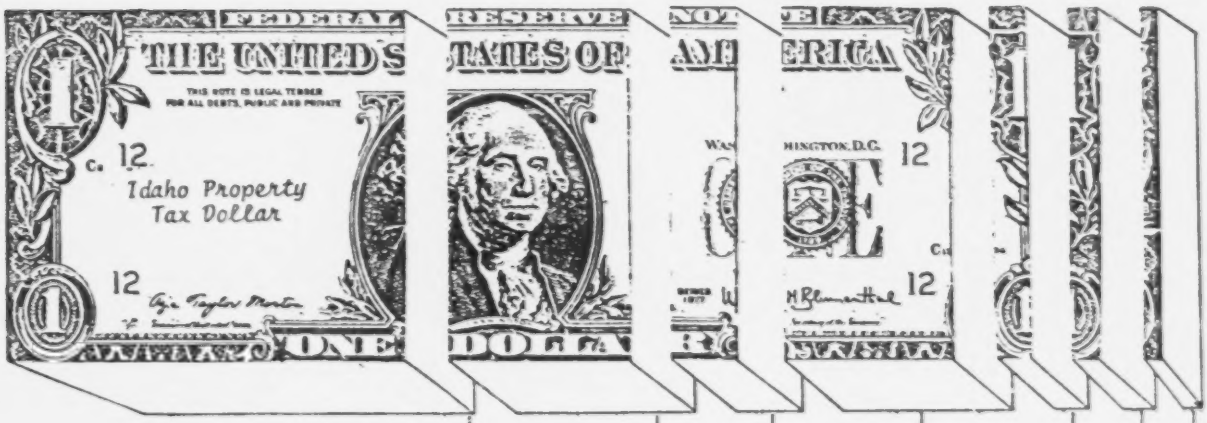
ANALYSIS OF PROPERTY TAX LEVIED 1978 - 1982

	1978	1979	1980	1981	1982*
Schools	105,301,554	88,400,964	104,152,826	98,804,422	105,961,593
County (Excl.Sch&Rds)	44,996,190	44,742,315	44,184,861	45,237,552	47,273,546
County Rds & Hiways	18,289,026	17,927,637	18,608,155	19,906,779	20,228,023
Cities	43,895,248	44,672,076	46,726,219	49,627,442	51,058,447
Fire, Cem. Other	10,673,914	11,178,106	10,378,973	12,189,212	12,426,188
Junior Colleges	2,155,495	2,178,475	2,587,020	2,954,461	3,128,552
State	123,132	121,591	130,303	84,419	131,286
Fees**			2,361,255	3,116,824	3,859,725
Totals	225,434,559	209,221,164	229,129,612	231,921,111	244,067,360

* preliminary figures
** includes irrigation charges, sewer, weed, forest protection, use fees for TV translator districts and solid waste fees

PER DOLLAR DISTRIBUTION OF

IDAHO PROPERTY TAX LEVIED CALENDAR YEAR 1982



School Districts	44.1
County (Excl.Sch&Rds)	19.7
County Roads & Highways	8.4
Cities	21.2
Fire, Cemetery & Other	5.2
Junior Colleges	1.3
State	.1
Total	One Dollar

TOTAL CALENDAR YEAR PROPERTY TAX CHARGES FOR ALL IDAHO TAXING UNITS USING MARKET VALUE

Year	Total Tax Charges by County Auditors	Tax Charge Percent of Diff. from Prior Year	Ave. Tax Rate Per $1.00 Market Value Col 2 ÷ Col 5	Estimated Total Market Value Calendar Year	Difference in Estimated Market Value From Prior Year Amount	Percent
1970*	102,548,693	+ 11.1	.014977	6,847,270,111		
1971**	108,701,755	+ 6.0	.015172	7,164,481,892	+ 317,211,781	+ 4.63
1972	115,529,093	+ 6.3	.015247	7,577,184,233	+ 412,702,341	+ 5.76
1973	122,456,880	+ 5.9	.015190	8,061,646,734	+ 484,462,501	+ 6.39
1974	133,857,832	+ 9.3	.014674	9,122,094,972	+ 1,060,448,238	+ 13.15
1975	155,548,626	+ 16.2	.015657	9,934,655,168	+ 812,560,196	+ 8.91
1976	174,337,021	+ 12.1	.015570	11,197,319,070	+ 1,262,663,902	+ 12.71
1977	211,799,641	+ 21.2	.016030	13,181,424,674	+ 1,984,105,604	+ 17.72
1978	225,434,559	+ 6.7	.014652	15,386,295,613	+ 2,204,870,939	+ 16.73
1979	209,221,164	- 7.2	.011208	18,666,775,058	+ 3,280,479,445	+ 21.32
1980	229,129,612	+ 9.5	.010784	21,247,760,927	+ 2,580,985,869	+ 13.83
1981	231,921,111	+ 1.2	.009935	23,344,337,412	+ 2,096,576,485	+ 9.87
1982	244,067,360	+ 5.2	.009932	24,574,230,089	+ 1,229,892,677	+ 5.27

* Water Pollution Control Bond Sinking Fund (included for first time)

** Eliminated due to business inventory exemptions: Livestock Disease Control and T. B. Indemnity (tax imposed on assessed value of horses, cattle, mules, hogs)
Sheep Commission Fund
Brand Inspection Fund (tax imposed on assessed value of cattle, horses, mules)
Honey Advertising Fund (.05¢ per colony of bees), Bee Inspection Fund (.03¢ per colony of bees)
Does not include 3-½% Gross Receipts Tax on Rural Electrical Associations

STATE TAX COMMISSION ANNUAL REVIEW OF COUNTY TAX CERTIFICATES

The State Tax Commission is required to make an annual review of tax levies for cities, school districts, highway and other taxing districts which have authority by law to levy taxes. This review, in accordance with Section 63-917, Idaho Code. is to ascertain excessive or unauthorized levies on certifications furnished to the Commission.

PROPERTY TAXING DISTRICTS

Values determined for state assessed properties are apportioned for local taxation to the taxing districts in which the property is located according to applicable statutes. The many taxing districts, viz.; city, road, schools, etc., were shown on "Tax Code Area" maps. All property located within a tax code area is subject to the combined levy of all taxing districts common to that area. To accomodate the various taxing districts into common areas, it necessitated 2601 tax code areas for 1983.

Taxing Districts or Authority	1979	1980	1981	1982	1983
Counties	44	44	44	44	44
Ambulance	5	6	6	6	7
Auditorium	1	1	1	1	1
Cemetery	171	172	173	175	175
Cities	199	199	199	199	199
Boise State University (unpaid bond obligation only)	1	1	1	1	1
Fair District	1	1	1	1	1
Fire Districts (Rural)	94	99	103	104	105
Flood Control District	11	11	11	12	12
Highway and Road (includes county road & bridge)	101	101	101	101	101
Hospital	12	13	13	13	13
Junior College	2	2	2	2	2
Library	44	45	45	45	46
Mosquito Abatement	5	6	6	6	7
Pest Extermination	3	2	2	2	2
Port District	1	1	1	1	1
Recreation	14	14	14	14	16
Rodent & Gopher Extermination	3	4	4	4	3
School Districts	115	115	115	115	115
Sewer Districts	23	24	26	28	29
Sewer & Water	28	29	30	33	36
Water	11	13	16	17	18
Watershed Improvement	10	10	10	10	10
Regional Airport	1	1	1	1	0
Weather Modification	1	1	1	1	1
Solid Waste	0	0	0	0	1
Weed Control	0	0	0	0	1
Totals	901	915	926	936	947

Drainage, Irrigation and Television Translator Districts not listed.

AMOUNT OF MONEY PAID FROM SALES TAX FUND TO
COUNTY TREASURERS AS REIMBURSEMENT FOR
EXEMPTION OF BUSINESS INVENTORY

10% of Sales Tax Collected
7/1/82 through 6/30/83

	10/14/82	1/10/83	4/7/83	7/22/83	TOTAL
Ada	566,204.92	540,716.84	542,082.64	571,506.64	2,220,511.04
Adams	24,765.94	22,305.71	22,362.06	25,099.46	94,533.17
Bannock	264,066.33	255,459.46	256,104.72	266,291.17	1,041,921.68
Bear Lake	33,282.48	31,407.63	31,486.97	33,622.57	129,799.65
Benewah	27,975.09	26,770.86	26,838.48	28,230.71	109,813.14
Bingham	148,323.09	142,361.28	142,720.87	149,657.92	583,063.16
Blaine	31,599.93	29,307.24	29,381.27	31,961.55	122,249.99
Boise	14,274.76	13,010.43	13,043.29	14,455.39	54,783.87
Bonner	74,845.22	72,850.63	73,034.65	75,442.21	296,172.71
Bonneville	249,496.08	238,487.80	239,090.18	251,815.43	978,889.49
Boundary	32,351.13	30,987.29	31,065.56	32,647.07	127,051.05
Butte	14,049.16	12,921.60	12,954.24	14,218.11	54,143.11
Camas	10,507.84	9,820.50	9,845.30	10,622.31	40,796.05
Canyon	332,091.95	319,527.03	320,334.12	335,021.42	1,306,974.52
Caribou	52,837.03	50,158.13	50,284.82	53,354.46	206,634.44
Cassia	84,548.01	77,744.66	77,941.03	85,566.10	325,799.80
Clark	21,075.71	20,208.18	20,259.23	21,266.93	82,810.05
Clearwater	82,999.17	77,334.38	77,529.72	83,922.01	321,785.28
Custer	31,174.46	28,200.86	28,272.09	31,584.98	119,232.39
Elmore	50,026.13	47,081.85	47,200.78	50,546.85	194,855.61
Franklin	41,879.73	39,900.99	40,001.78	42,278.93	164,061.43
Fremont	40,976.13	38,834.28	38,932.37	41,382.27	160,125.05
Gem	57,299.81	54,760.67	54,898.99	57,833.30	224,792.77
Gooding	64,169.34	62,022.76	62,227.16	64,758.28	253,177.54
Idaho	78,872.96	72,795.48	72,979.35	79,802.37	304,450.16
Jefferson	43,677.94	40,870.18	40,973.41	44,150.50	169,672.03
Jerome	61,609.10	59,323.20	59,473.04	62,149.16	242,554.50
Kootenai	165,370.68	160,745.02	161,151.04	166,706.24	653,972.98
Latah	64,448.66	60,261.37	60,413.59	65,149.28	250,272.90
Lemhi	44,534.87	39,891.42	39,992.19	45,151.20	169,569.68
Lewis	23,961.70	23,080.46	23,138.76	24,171.16	94,352.08
Lincoln	29,114.69	27,335.93	27,404.98	29,422.67	113,278.27
Madison	38,032.11	36,406.62	36,498.58	38,381.69	149,319.00
Minidoka	80,195.80	76,739.60	76,933.44	80,935.11	314,803.95
Nez Perce	248,115.02	243,074.85	243,688.84	249,975.32	984,354.03
Oneida	24,075.79	22,657.68	22,714.91	24,326.48	93,774.86
Owyhee	52,919.38	48,730.11	48,853.20	53,551.40	204,054.09
Payette	44,904.07	42,439.47	42,546.67	45,358.01	175,248.22
Power	45,964.46	43,414.50	43,524.16	46,431.18	179,334.30
Shoshone	84,559.06	80,041.55	80,243.72	85,404.55	330,248.88
Teton	17,622.05	16,486.70	16,528.34	17,812.89	68,449.98
Twin Falls	306,422.13	297,255.72	298,006.55	308,941.81	1,210,626.21
Valley	25,307.79	23,349.27	23,408.25	25,606.65	97,671.96
Washington	60,133.97	57,644.66	57,790.27	60,680.60	236,249.50
	3,890,659.67	3,714,724.85	3,724,155.61	3,927,194.44	15,256,734.57

SUPPLEMENT TO
THIRTY-EIGHTH ANNUAL REPORT
of
STATE TAX COMMISSION
Division of
Department of Revenue & Taxation
State of Idaho

Stanley Peak *(Photo courtesy of State of Idaho Division of Economic and Community Affairs)*

John V. Evans
Governor

Larry G. Looney, *Chairman*
Carol M. Dick
Morgan Munger
Darwin L. Young

1982

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1981 INDIVIDUAL INCOME TAX RETURNS STATISTICS
BY COUNTY

COUNTY OF RESIDENTS	SALARIES REPORTED	DIVIDENDS & INTEREST REPORTED	PENSIONS RENTS & MISC. REPORTED	BUSINESS GAINS REPORTED	BUSINESS LOSSES REPORTED	FARM GAINS REPORTED	FARM LOSSES REPORTED	ASSET SALES GAINS REPORTED	ASSET SALES LOSSES REPORTED
ADA	933,241,493	125,164,221	27,950,630	58,482,059	15,390,742	4,771,828	14,101,254	26,143,768	3,293,595
ADAMS	12,051,097	2,422,200	27,219	1,264,184	315,805	275,895	1,141,324	779,912	22,989
BANNOCK	345,154,294	27,833,537	8,312,670	13,898,275	4,101,002	2,356,456	4,423,503	4,500,430	734,241
BEAR LAKE	24,353,132	3,233,117	1,234,524	1,507,219	417,977	762,505	2,139,847	745,233	31,220
BENEWAH	34,713,599	3,816,331	1,912,195	2,494,136	629,413	541,457	953,597	932,898	69,971
BINGHAM	137,496,354	14,534,178	7,636,325	7,291,673	1,832,615	8,713,267	10,226,966	4,209,530	287,394
BLAINE	42,690,705	13,717,707	159,010	6,826,768	1,677,599	548,993	3,174,102	12,922,475	215,902
BOISE	9,264,522	1,356,159	442,809	604,024	272,709	67,204	370,674	304,651	15,837
BONNER	66,306,564	13,877,035	4,916,563	6,893,770	2,243,002	283,944	2,377,421	4,811,492	160,167
BONNEVILLE	329,757,606	36,266,322	9,439,125	16,727,187	4,537,974	5,415,718	6,039,737	7,133,946	891,716
BOUNDARY	20,241,045	3,302,108	2,259,571	2,768,549	636,206	553,516	1,545,474	695,761	38,201
BUTTE	11,839,602	1,627,794	408,203	722,693	311,048	1,329,232	2,137,131	467,742	27,277
CAMAS	2,315,507	630,870	382,877	215,386	74,879	495,611	595,642	234,241	4,342
CANYON	307,781,271	47,103,160	15,901,459	21,471,773	4,533,257	12,356,932	12,660,854	9,837,142	769,769
CARIBOU	40,352,336	4,846,020	2,016,676	1,907,487	593,390	2,038,884	2,891,227	1,024,800	112,576
CASSIA	65,474,601	11,766,826	5,300,635	5,320,527	1,492,593	6,620,879	5,027,412	3,513,951	184,768
CLARK	2,654,547	357,331	260,058	154,383	32,509	101,668	783,439	159,495	13,232
CLEARWATER	45,389,261	9,499,658	1,238,943	2,608,963	873,077	369,199	913,022	631,172	79,292
CUSTER	10,431,177	2,297,139	703,979	1,345,582	490,019	243,460	1,856,447	1,490,881	13,946
ELMORE	44,493,466	5,601,148	4,991,918	3,005,574	1,062,974	883,499	3,310,666	1,619,548	102,454
FRANKLIN	23,693,010	4,049,242	2,244,081	1,931,520	509,083	3,139,609	3,833,511	1,927,600	56,275
FREMONT	31,199,019	6,150,473	3,258,460	2,594,574	1,821,707	6,147,572	2,503,912	1,138,748	63,284
GEM	39,649,046	7,195,270	2,665,811	3,145,198	784,900	1,148,637	3,371,195	1,813,959	61,600
GOODING	32,295,035	8,567,078	2,618,965	3,612,746	554,713	4,359,180	6,432,577	2,250,025	84,456
IDAHO	45,361,571	10,201,345	3,608,785	3,922,849	953,402	2,776,754	2,906,369	1,713,910	89,457
JEFFERSON	50,124,491	6,930,133	2,833,897	3,566,003	832,150	6,521,890	5,542,632	2,546,428	92,373
JEROME	48,571,670	9,013,694	2,775,501	3,861,764	742,499	6,721,033	5,155,743	2,451,318	85,845
KOOTENAI	221,673,972	37,242,222	12,299,998	17,940,404	4,517,589	611,759	3,337,263	8,306,257	679,802
LATAH	112,796,704	20,729,672	11,054,626	7,757,813	1,266,291	7,482,375	3,197,922	3,358,521	353,672
LEMHI	22,352,393	5,354,871	1,097,091	2,861,505	804,453	682,654	2,355,562	1,639,712	60,428
LEWIS	17,805,284	3,728,535	2,536,248	1,380,577	367,999	2,923,213	1,344,404	916,016	32,579
LINCOLN	9,263,433	1,922,619	263,839	735,453	164,934	1,184,917	2,307,432	678,596	20,703
MADISON	43,040,505	9,611,651	4,188,794	4,501,298	1,784,689	6,520,055	4,335,148	2,361,159	133,365
MINIDOKA	67,263,819	9,811,334	6,050,857	5,405,746	1,046,538	11,597,308	5,839,852	2,494,407	104,237
NEZPERCE	155,562,580	22,209,649	9,087,655	10,240,474	3,515,216	3,426,419	2,141,465	4,451,258	316,704
ONEIDA	8,209,713	2,076,128	750,378	633,417	126,644	935,314	1,770,369	759,018	24,633
OWYHEE	21,509,524	5,167,019	1,435,206	2,174,333	345,013	2,647,548	5,233,369	1,456,726	52,419
PAYETTE	46,205,112	8,793,930	3,679,519	3,236,329	640,217	1,579,235	3,112,518	1,780,503	154,479
POWER	23,223,618	3,638,049	4,121,961	1,360,792	265,903	2,372,173	2,308,916	915,047	39,722
SHOSHONE	119,995,557	16,011,369	1,160,407	4,337,071	1,205,021	20,003	330,124	1,043,337	242,238
TETON	5,513,540	1,432,220	89,334	880,592	216,257	794,639	1,179,338	517,230	25,369
TWIN FALLS	198,306,639	42,205,701	10,315,422	17,923,277	3,496,933	13,769,180	9,927,641	9,135,072	550,701
VALLEY	22,353,002	5,460,206	1,695,311	2,638,620	703,049	78,918	734,695	1,293,692	77,759
WASHINGTON	22,494,926	6,890,524	2,944,436	2,359,106	651,823	1,966,205	3,805,195	1,493,832	123,044
UNKNOWN	482,974,101	76,913,921	7,304,584	21,339,873	12,500,223	6,397,940	16,433,133	31,390,499	1,325,328
STATE TOTALS	4,369,212,371	651,012,114	195,691,806	288,359,785	81,347,887-	144,911,312	177,777,784-	171,940,617	11,690,718-
NONRESIDENT TOTALS	164,503,179								
PART YEAR RESIDENT TOTALS	170,515,273								

THESE FIGURES ARE BASED ON CALENDAR YEAR 1981

IDAHO STATE TAX COMMISSION
1981 INDIVIDUAL INCOME TAX RETURNS STATISTICS
BY COUNTY

COUNTY OF RESIDENCE	IDAHO INCOME REPORTED	IDAHO ADJUSTED INCOME	AVERAGE ADJ. INCOME PER RETURN	IDAHO TAXABLE INCOME	TOTAL IDAHO TAX	AVERAGE IDAHO TAX PER RETURN	TAXES WITHHELD	TAXES PAID WITH RETURN	TAXES REFUNDED
ADA	1043,913,664	997,713,274	17,757	918,425,543	47,671,883	849	42,596,196	8,201,466	8,873,055
ADAMS	13,222,635	12,853,936	11,153	13,164,715	595,276	523	507,070	165,295	195,620
BANNOCK	356,702,814	333,966,098	17,066	311,533,642	15,940,969	809	15,755,607	2,137,696	3,248,452
BEAR LAKE	27,405,390	26,469,842	13,651	26,028,584	1,149,712	601	1,037,135	272,023	260,161
BENEWAH	35,612,495	34,282,827	13,636	33,474,104	1,758,454	699	1,591,383	355,678	357,912
BINGHAM	152,043,257	135,959,217	14,143	137,280,089	6,126,101	637	5,384,885	1,492,195	1,458,796
BLAINE	71,002,637	69,369,044	17,552	63,317,232	3,499,416	905	1,743,130	1,033,971	660,541
BOISE	9,439,042	9,038,429	11,523	8,953,010	407,464	525	388,759	96,546	120,014
BONNER	80,165,030	77,710,654	13,093	75,447,436	3,283,916	553	2,603,754	923,566	697,610
BONNEVILLE	355,477,537	344,574,611	18,324	330,642,035	16,260,487	964	14,581,334	2,959,526	2,862,361
BOUNDARY	22,353,799	21,200,429	11,373	21,384,403	976,760	524	788,819	292,602	232,973
BUTTE	11,155,264	10,387,566	11,873	12,747,449	569,708	621	483,947	170,979	139,962
CAMAS	3,257,506	3,154,284	10,241	3,348,360	176,948	574	85,605	79,057	29,751
CANYON	340,165,026	324,424,545	13,723	315,653,239	14,673,758	613	12,312,108	3,719,909	3,123,102
CARIBOU	42,305,575	40,353,120	17,094	41,787,573	2,072,332	836	1,736,164	461,356	364,323
CASSIA	75,881,529	73,903,677	13,607	74,532,951	3,524,629	649	2,401,766	1,233,079	676,454
CLARK	2,210,002	3,127,981	12,462	3,558,354	109,830	437	96,981	28,121	29,637
CLEARWATER	46,5 1,706	44,022,908	14,466	42,743,246	2,125,671	699	2,124,101	348,620	543,124
CUSTER	11,447,343	11,727,334	11,657	12,404,930	567,356	563	430,302	172,516	107,695
ELMORE	48,325,306	46,542,342	13,541	46,745,566	2,147,353	624	1,942,098	554,152	447,354
FRANKLIN	30,693,736	29,146,622	13,677	29,278,449	862,839	404	561,291	365,209	178,045
FREMONT	38,432,150	37,115,550	12,732	38,182,544	1,689,395	579	1,062,860	739,484	336,316
GEM	43,279,400	42,418,136	12,213	40,315,249	1,830,031	526	1,571,506	444,142	429,113
GOODING	37,214,371	36,053,421	10,511	35,568,779	1,758,310	512	1,127,158	705,231	330,703
IDAHO	71,264,264	69,377,903	12,659	69,305,542	2,210,950	572	1,641,296	712,411	460,407
JEFFERSON	54,040,246	51,915,133	12,319	53,501,450	2,272,462	539	1,834,103	729,730	671,919
JEROME	58,345,338	55,956,432	12,600	56,853,067	2,564,595	581	1,746,600	1,009,307	531,776
KOOTENAI	261,726,316	253,952,803	15,655	234,952,269	11,380,038	701	8,691,012	3,347,660	2,039,314
LATAH	140,029,061	136,772,730	14,757	130,382,769	6,757,542	827	4,553,543	2,464,539	815,205
LEMHI	26,410,607	25,524,130	11,606	25,647,743	1,395,786	531	828,937	350,189	233,791
LEWIS	24,130,534	23,072,974	13,641	23,247,561	1,056,408	651	680,117	475,074	191,890
LINCOLN	9,560,140	9,335,163	9,984	10,666,522	465,234	497	354,937	149,213	69,235
MADISON	60,460,913	59,357,525	16,073	61,016,970	2,485,908	673	1,639,234	923,227	536,352
MINIDOKA	77,112,772	76,210,624	12,956	79,235,234	3,610,210	613	2,481,498	1,345,085	651,867
NEZPERCE	174,496,378	167,788,636	16,868	164,151,510	8,581,346	862	7,016,539	2,047,544	1,240,086
ONEIDA	10,563,656	11,943,831	13,866	11,039,220	321,611	373	193,722	154,936	71,709
OWYHEE	23,346,120	22,064,645	9,185	26,314,948	1,172,087	487	819,444	433,564	265,034
PAYETTE	54,763,535	53,329,715	13,819	61,626,760	1,733,871	449	1,263,203	560,779	374,976
POWER	27,175,469	27,427,644	14,995	28,063,964	1,392,387	759	895,936	523,473	199,943
SHOSHONE	111,034,561	107,890,529	16,675	105,816,435	6,222,613	1,077	6,213,770	623,804	994,751
TETON	6,539,773	6,239,391	9,564	6,911,738	230,993	354	146,249	110,784	64,642
TWIN FALLS	240,331,940	232,999,117	14,074	229,595,469	10,966,513	662	7,872,342	3,710,293	1,975,915
VALLEY	27,319,742	27,133,883	14,066	25,717,915	1,231,200	638	974,504	344,101	246,050
WASHINGTON	29,660,810	28,148,853	11,630	30,147,110	1,161,276	481	736,372	444,463	223,443
UNKNOWN	437,472,339	422,4do,112	5,850	411,451,367	20,019,670	277	17,644,723	5,116,267	6,541,151
STATE TOTAL	4,605,309,303	4,620,153,967	13,406	4,471,334,448	216,675,748	628	181,042,205	52,566,265	44,197,811
NONRESIDENT TOTAL	00								
PART-YEAR RESIDENT TOTAL	00								

THESE FIGURES ARE BASED ON CALENDAR YEAR 1981

BY COUNTY

COUNTY OF RESIDENCE	NUMBER OF RETURNS	NUMBER EXEMPTIONS CLAIMED	KEOGH PAYMENTS REPORTED	PVT.RETIREMENT PAYMENTS REPORTED	PVT.EDUCATION CONTRIBUTIONS REPORTED	COUNT	POLITICAL CONTRIBUTIONS REPORTED	COUNT
ADA	56,136	140,809	00	00	173,183	3,311	12,667	8,085
ADAMS	1,156	3,060	00	00	293	08	111	73
BANNOCK	19,564	54,163	00	00	41,567	753	5,323	3,275
BEAR LAKE	1,311	6,010	00	00	241	06	256	151
BENEWAH	2,514	6,761	00	00	320	08	493	298
BINGHAM	5,616	30,796	00	00	5,131	106	1,889	1,101
BLAINE	3,364	8,216	00	00	3,749	23	613	430
BOISE	775	2,076	00	00	350	12	135	85
BONNER	5,935	16,211	00	00	2,143	47	1,095	657
BONNEVILLE	18,904	55,668	00	00	22,123	444	4,871	2,900
BOUNDARY	1,464	5,399	00	00	357	08	250	143
BUTTE	917	2,895	00	00	557	15	119	69
CAMAS	306	843	00	00	151	03	53	32
CANYON	23,932	66,145	00	00	44,734	919	3,575	2,191
CARIBOU	2,478	7,300	00	00	1,109	26	460	242
CASSIA	5,424	16,732	00	00	1,349	24	931	544
CLARK	251	733	00	00	65	02	36	23
CLEARWATER	3,039	9,394	00	00	1,266	27	743	434
CUSTER	1,006	2,674	00	00	10	01	139	84
ELMORE	3,437	9,213	00	00	1,779	49	581	351
FRANKLIN	2,131	7,653	00	00	99	04	389	222
FREMONT	2,915	9,297	00	00	1,511	29	449	266
GEM	3,473	9,809	00	00	1,928	54	419	252
GOODING	3,430	9,529	00	00	620	15	399	241
IDAHO	3,461	10,769	00	00	2,977	61	599	362
JEFFERSON	4,214	13,822	00	00	1,593	36	597	348
JEROME	4,441	12,422	00	00	2,413	40	579	350
KOOTENAI	16,215	43,789	00	00	13,463	233	3,333	2,010
LATAH	8,162	20,662	00	00	34,946	614	2,133	1,342
LEMHI	2,184	6,090	00	00	396	12	267	164
LEWIS	1,667	4,749	00	00	1,052	25	294	177
LINCOLN	935	2,739	00	00	291	07	137	92
MADISON	3,693	13,100	00	00	16,730	289	671	385
MINIDOKA	5,392	17,607	00	00	2,980	50	1,036	610
NEZPERCE	9,947	25,613	00	00	20,493	352	2,437	1,489
ONEIDA	960	2,769	00	00	2,922	04	153	86
OWYHEE	2,432	6,455	00	00	1,057	32	321	201
PAYETTE	3,359	11,019	00	00	706	32	429	254
POWER	1,754	5,405	00	00	2,796	43	440	263
SHOSHONE	5,777	15,897	00	00	2,615	47	1,578	913
TETON	651	2,226	00	00	139	02	148	84
TWIN FALLS	16,555	44,812	00	00	10,565	204	2,744	1,673
VALLEY	1,929	4,550	00	00	1,159	31	271	175
WASHINGTON	2,410	6,961	00	00	1,172	32	274	163
UNKNOWN	72,215	125,833	00	00	99,619	469	9,012	6,961
STATE TOTALS	344,623	878,397	00	00	524,512	8,511	63,472	40,290
NONRESIDENT TOTALS	20,944							
PART YEAR RESIDENT TOTALS	20,178							

THESE FIGURES ARE BASED ON CALENDAR YEAR 1981

SUMMARY OF ESTIMATED MARKET VALUE

CLASS 1. REAL PROPERTY

County	Residential (Items 12, 15,20,34, 37,41,46)	Rural (Items 1-7, 10,18,32, & 40)	Bus. & Indus. (11,13,14,16, 17,21,22,33,35, 36,38,39,42,43)	Miscel-laneous (Items 8, 9,44,45)	Total Real Property
Ada	2,517,613	157,757	2,535,208		5,210,578
Adams	153,214	72,458			225,672
Bannock	1,097,802	23,555	71,995		1,193,352
Bear Lake	90,229				90,229
Benewah	106,005	9,362			115,367
Bingham	2,601,682	234,824	235,749		3,072,255
Blaine	47,830	24,408	55,601		127,839
Boise	172,836		4,592		177,428
Bonner	6,129,485	1,185,373	1,536,311		8,851,169
Bonneville	14,253,872				14,253,872
Boundary	53,298				53,298
Butte	61,667				61,667
Camas					00
Canyon	3,341,705	1,847,825	339,875		5,529,405
Caribou	87,879				87,879
Cassia	93,236	(77,584)	4,441		20,093
Clark	105,604	24,902	247,866		378,372
Clearwater	52,187				52,187
Custer	284,400	4,436			288,836
Elmore	741,905	86,727	20,000		848,632
Franklin	44,446				44,446
Fremont	701,212	171,534	11,880		884,626
Gem					00
Gooding	8,467				8,467
Idaho	126,799	81,102			207,901
Jefferson	273,129	9,631			282,760
Jerome	164,285				164,285
Kootenai	7,065,770	244,352	818,004	15,360	8,143,486
Latah	13,040,317				13,040,317
Lemhi	56,796	13,569			70,365
Lewis	9,958		20,909		30,867
Lincoln					00
Madison	94,872	165,520	135,968		396,360
Minidoka	28,215	1,540	9,130		38,885
NezPerce	(200,483)	11,397	(40,871)		(229,957)
Oneida	26,719	11,897			38,616
Owyhee	(179,051)	4,348			(174,703)
Payette	1,481,887		24,330		1,506,217
Power	42,994				42,994
Shoshone	2,553,622	165,220	233,147	943	2,952,932
Teton					00
Twin Falls	881,711	285,484	41,760	459,500	1,668,455
Valley	3,550,124	486,720	2,037,526	17,302	6,091,672
Washington	89,395				89,395
Total:	61,853,633	5,246,357	8,343,421	493,105	75,936,516

SUMMARY OF ESTIMATED MARKET VALUE

CLASS 2. PERSONAL PROPERTY

County	Mach. and Equipment (56,58,63 64 & 68)	Furniture and Fixtures (59)	Mobile Homes & Rec. Veh. (65 & 69)	Miscel-laneous (55,57,60 61,70-73)	Net Profit /Mines (66)	Imprv. on Fed,State Indian Ld (62)	Total Personal Property
Ada	12,148,486	2,892,580		362,766		105,154	15,508,986
Adams	3,490,234	625	2,930	36,622		139,782	3,670,193
Bannock	2,224,815	415,306		99,123			2,739,244
Bear Lake	84,189		8,260				92,449
Benewah	4,267,306	23,964	112,397	51,351		2,084	4,457,102
Bingham	1,275,378	26,856		23,353			1,325,587
Blaine	1,539,310	100,689	1,295	31,542		3,000	1,675,836
Boise	1,411,450	245,902	153,180	850,299		13,915	2,674,746
Bonner	10,319,407	1,138,762		58,509			11,516,678
Bonneville	26,991,417	8,699,650		627,161			36,318,228
Boundary	301,042	975		500			302,517
Butte	90,689	22,139	51,613				164,441
Camas	989,260		10,380	12,740			1,012,380
Canyon	7,283,216	637,811		38,240			7,959,267
Caribou	12,096,125	128,650		310,530			12,535,305
Cassia	3,318,896	1,272,275	5,869,900	559,791			11,020,862
Clark	1,190,314		59,182				1,249,496
Clearwater	6,482,408	100		1,877		3,342	6,487,727
Custer	10,324,936	125,000					10,449,936
Elmore	3,653,826	139,178	169,100	1,245,962		366,870	5,574,936
Franklin	57,712						57,712
Fremont	813,534	6,366		8,705			828,605
Gem	1,620,250	240,990	300	10,935			1,872,475
Gooding	323,252						323,252
Idaho	1,467,746	46,240		55,046		3,200	1,572,232
Jefferson	405,146	18,793		70			424,009
Jerome	1,246,608	9,428		27,507			1,283,543
Kootenai	6,740,670	580,184	375,723	103,942			7,800,519
Latah	17,574,796	7,560,830		492,607			25,628,233
Lemhi	1,376,480	396,319					1,772,799
Lewis	214,288		8,529	3,080			225,897
Lincoln	127,938						127,938
Madison	1,064,984	3,382		67,169			1,135,535
Minidoka	1,298,660	35,530		17,710			1,351,900
NezPerce	6,527,689	2,084,187		1,513,649		22,528	10,148,053
Oneida	257,609		2,530				260,139
Owyhee	989,952				(60,000)		929,952
Payette	785,342	5,469		52,154			842,965
Power	4,524,637	28,460					4,553,097
Shoshone	16,712,270	3,690		120			16,716,080
Teton	173,037	2,750	10,495				186,282
Twin Falls	10,280,055	1,276,874		309,848			11,866,777
Valley	4,837,973	92,290	352,754	4,636		1,046	5,288,699
Washington	1,325,849	14,635		10			1,340,494
Total:	190,229,181	28,276,879	7,188,568	6,977,554	(60,000)	660,921	233,273,103

ESTIMATED MARKET VALUE - STATE OF IDAHO - (CALENDAR YEAR 1982)

CLASS 1. REAL PROPERTY BY MAJOR CATEGORIES

COUNTY	RESIDENTIAL	RURAL	BUS. & IND.	MISC. *	SUBTOT. REAL
ADA	2752862618	78337778	1020419447	5772814	3857392657
ADAMS	39560381	30933490	5183775	49671	75727317
BANNOCK	705478748	61463180	268035772	7577	1034985277
BEAR LAKE	72831454	45880710	9458518	96799	128267481
BENEWAH	79291234	35271719	35653211	10407	174425571
BINGHAM	264189622	233164492	56760720	3204	554138038
BLAINE	656211608	59647856	116198888	2481154	834539506
BOISE	105473857	11160189	12130187	351961	12931194
BONNER	554870631	204990003	113559086	41031	873468751
BONNEVILLE	745003286	118033920	284614123	23001	1147674330
BOUNDARY	72136499	66996143	26043964	27699	165204305
BUTTE	24235457	31864047	5154423	4574	61258501
CAMAS	5998293	22670445	1073193	75010	29816941
CANYON	757171318	295097995	372578110	280150	1425127573
CARIBOU	72472964	91833768	98148199	122427	262577358
CASSIA	175028966	228925574	85630624	62436	489647400
CLARK	2986504	21646916	2441610	12232	27087262
CLEARWTR	77520730	76940751	21818916	157729	176438126
CUSTER	77683819	43718990	21415945	525608	143344362
ELMORE	165318650	67170507	32478948	133241	265101346
FRANKLIN	101722892	51718834	14391718	124887	167958331
FREMONT	107169921	93412697	14133253	52174	214768045
GEM	140854831	31011779	30055743	35250	201957613
GOODING	67732650	100800687	19503721	9287	188046345
IDAHO	116650552	133777937	32325265	4296	282758050
JEFFERSON	132822596	91671311	20564230	0	245058137
JEROME	136032114	96128334	47973543	273	280134264
KOOTENAI	1175614341	103811376	271860108	5497283	1556783108
LATAH	276324604	154008256	88057801	11714	518402375
LEMHI	96636032	31700145	14665426	219488	143221091
LEWIS	36157298	67291350	10528725	48300	114025673
LINCOLN	22034728	40479137	2954035	49916	65517816
MADISON	147259492	93225768	75876621	309368	316671249
MINIDOKA	174407830	100535998	46959836	0	321903664
NEZPERCE	373845558	107024770	245438395	158265	726466988
ONEIDA	32436066	51386352	3558882	0	88381300
OWYHEE	52567937	83377019	8233351	100607	144278914
PAYETTE	163497178	41955689	33135012	0	238587879
POWER	57853770	92709802	44464733	649575	195677880
SHOSHONE	134073795	116240550	73554895	1611407	325480647
TETON	37217767	38118591	5737668	31464	81105490
TWINFALLS	553062855	193671060	176912035	475728	924121678
VALLEY	313380087	22427640	38548734	923751	375280212
WASHINGTN	94125658	59967424	23605445	21404	177719931
					0
TOTAL	11951015191	3842200779	3938055834	20573172	19751844976
PERCENT	60.51%	19.45%	19.94%	.10%	100%

CLASS 2. PERSONAL PROPERTY BY MAJOR CATEGORIES

MACH.&EQUIP.	FURN.&FIX.	M.H.&REC.VEH	MISC. **	NET PR/MINES	LSHLD.IMP. ***	SUBTOT.PERS.
188770637	89104048	0	7769256	0	2003625	287647566
14950323	596112	25880	336449	0	2508052	18416816
146657506	34612532	0	4807493	0	1097730	187175261
8655191	1399599	8260	975671	0	2822	11041252
16854259	764408	112397	1491584	0	2850576	22073224
80600435	4347449	0	2921306	0	1204890	89074080
21816449	8526994	1295	1170887	0	5637410	37153035
915270?	765634	193959	1307763	0	6623509	18042572
43101278	2927400	0	2808973	0	12446269	61283920
69934223	33363440	0	7396380	0	1533840	112227883
9979296	621891	0	397329	0	135247	11133763
5846332	590799	51613	539380	0	0	7028124
6509998	146815	151960	210339	0	144602	7163714
175731708	14037373	0	10925247	0	231725	200926053
43843917	2161909	0	3563900	1976595	0	51546321
61147760	8927496	6795757	6866406	0	704123	84441542
3214822	253635	70681	122027	0	0	3661165
21849410	1655639	0	2152481	0	3342	25660872
64073071	2351500	0	298146	0	110191	66832908
23203673	3522616	173100	7828166	0	1275970	36003525
20374967	443025	0	145996	0	0	20963988
16756975	793319	0	2167583	0	2819453	22537330
15245610	2014255	35630	370150	0	3000	17668645
9210138	894645	0	246051	0	0	10350834
54005510	2719367	2147	3353313	0	976262	61056599
33461694	703932	0	2404729	0	242595	36812950
46768891	1741890	0	2765330	0	37705	51313816
72463244	21197877	486816	4363566	249408	19217	98780128
46670090	13964979	0	9745333	0	0	70380402
14822155	2445430	0	31173	1265	0	17300023
15508543	835787	8529	2639339	0	322258	19314456
9130683	199407	46808	495204	0	0	9872102
48733316	5205099	0	10895444	0	80146	64914005
65705333	2794803	0	2974872	0	114345	71589353
241071728	18530608	0	7033829	0	159860	266796025
4325641	732630	2530	152533	111	0	5213445
29456277	623629	0	1718834	35587239	199407	67587386
23529504	962192	0	1471513	0	17350	25980559
109450466	1887585	0	2500918	0	15236	113854205
71654305	5929316	0	313500	223713507	0	301610628
6986092	548199	10495	1465511	0	191980	9202286
113463511	20354349	7664	5464767	0	773595	140065886
17388017	2113662	477434	366927	0	6418252	26764292
19243095	2172504	0	2046955	0	0	23462554
						0
2121322780	320485578	8662955	129022553	261528125	50904603	2891926594
73.35%	11.08%	.30%	4.46%	9.05%	1.76%	100%

* Includes reforestation & mineral land (assessment rate set by Statute), timber owned separate from land, improvements on exempt land & utility systems.
** Includes boats, signs and signboards, tanks, cylinders, vessels and water.
*** Leasehold improvements or possessory interest in exempt lands.

RECAPITULATION OF ESTIMATED MARKET VALUE OF REAL AND PERSONAL PROPERTY ASSESSMENT ROLLS, SUBSEQUENT PERSONAL PROPERTY ASSESSMENT ROLLS AND UTILITIES FOR THE TAXABLE YEAR 1982

County	1982 REAL AND PERSONAL PROP. ASSMT. ROLLS	1982 SUB. REAL & PERS. ASSMT. ROLLS	TOTAL 1982 REAL & PERSONAL PROP. ASSMT. ROLLS	OPER. PROP. EQUALIZED VALUE - 1982	TOTAL ESTIMATED MARKET VALUE
Ada	4,124,320,659	20,719,564	4,145,040,223	255,951,716	4,400,991,939
Adams	90,248,268	3,895,865	94,144,133	18,575,953	112,720,086
Bannock	1,218,227,942	3,932,596	1,222,160,538	92,166,945	1,314,327,483
Bear Lake	139,126,156	182,678	139,308,834	40,178,465	179,487,299
Benewah	191,926,326	4,572,469	196,498,795	11,985,905	208,484,700
Bingham	640,814,276	4,397,842	645,212,118	59,311,515	704,523,633
Blaine	869,888,866	1,803,675	871,692,541	40,320,187	912,012,728
Boise	144,507,592	2,852,174	147,359,766	9,958,045	157,317,811
Bonner	914,384,824	20,367,847	934,752,671	97,535,119	1,032,287,790
Bonneville	1,209,330,113	50,572,100	1,259,902,213	49,474,727	1,309,376,940
Boundary	175,982,253	355,815	176,338,068	38,276,164	214,614,232
Butte	68,060,517	226,108	68,286,625	9,485,413	77,772,038
Camas	35,968,275	1,012,380	36,960,655	2,913,448	39,894,103
Canyon	1,612,564,954	13,488,672	1,626,053,626	94,837,388	1,720,891,014
Caribou	301,500,495	12,623,184	314,123,679	42,057,689	356,181,368
Cassia	563,047,987	11,040,955	574,088,942	32,613,448	606,702,390
Clark	29,120,559	1,627,868	30,748,427	7,844,190	38,592,617
Clearwater	195,559,084	6,539,914	202,098,998	15,180,488	217,279,486
Custer	199,438,498	10,738,772	210,177,270	3,447,957	213,625,227
Elmore	294,681,303	6,423,568	301,104,871	104,384,120	405,488,991
Franklin	188,820,161	102,158	188,922,319	21,622,055	210,544,374
Fremont	235,592,144	1,713,231	237,305,375	13,167,042	250,472,417
Gem	217,753,783	1,872,475	219,626,258	16,156,190	235,782,448
Gooding	198,065,460	331,719	198,397,179	44,046,935	242,444,114
Idaho	342,034,516	1,780,133	343,814,649	16,885,610	360,700,259
Jefferson	281,164,318	706,769	281,871,087	24,693,645	306,564,732
Jerome	330,000,252	1,447,828	331,448,080	53,206,762	384,654,842
Kootenai	1,639,619,231	15,944,005	1,655,563,236	118,730,926	1,774,294,162
Latah	550,114,227	38,668,550	588,782,777	36,868,855	625,651,632
Lemhi	158,677,950	1,843,164	160,521,114	8,874,361	169,395,475
Lewis	133,083,365	256,764	133,340,129	27,006,699	160,346,828
Lincoln	75,261,980	127,938	75,389,918	35,668,270	111,058,188
Madison	380,053,359	1,531,895	381,585,254	16,016,440	397,601,694
Minidoka	392,102,232	1,390,785	393,493,017	27,133,162	420,626,179
NezPerce	983,344,917	9,918,096	993,263,013	49,714,487	1,042,977,500
Oneida	93,295,990	298,755	93,594,745	6,785,498	100,380,243
Owyhee	211,111,051	755,249	211,866,300	28,750,463	240,616,763
Payette	262,219,256	2,349,182	264,568,438	28,535,721	293,104,159
Power	304,935,994	4,596,091	309,532,085	103,751,333	413,283,418
Shoshone	607,422,263	19,669,012	627,091,275	30,705,074	657,796,349
Teton	90,121,494	186,282	90,307,776	2,738,161	93,045,937
Twin Falls	1,050,652,332	13,535,232	1,064,187,564	83,152,708	1,147,340,272
Valley	390,664,133	11,380,371	402,044,504	14,218,141	416,262,645
Washington	199,752,596	1,429,889	201,182,485	95,531,099	296,713,584
TOTAL	$22,334,561,951	$309,209,619	$22,643,771,570	$1,930,458,519	$24,574,230,089

Grand Total All Property Assessed	$31,646,545,809
Less Exemptions Allowed by County Boards of Equalization	6,943,360,118
Less Exemptions Allowed on Electric & Natural Gas Properties Used for Furnishing Energy for Pumping Water for Irrigation or Drainage Purposes	112,310,000
Less Exemptions Control of Water Pollution (Domestic Water Co's)	59,147
Less Unallocated Railroad Car Company ESTIMATED MARKET VALUE	16,586,455
NET ESTIMATED MARKET VALUE - 1982	$24,574,230,089

1982 PROPERTY TAX CHARGES BY COUNTY AND MAJOR FUNCTIONS
CLASS 3. OPERATING PROPERTY - STATE OF IDAHO

County	*TOTAL COUNTY	ALL CITIES	ALL SCHOOL DISTRICTS	ALL OTHER DISTRICTS	GRAND TOTAL
Ada	528,796.29	562,147.42	1,305,787.83	360,129.70	2,756,861.24
Adams	39,231.42	1,612.13	58,758.02	4,995.96	104,597.53
Bannock	197,053.45	251,175.80	511,234.22	101,077.39	1,060,540.86
Bear Lake	163,330.60	7,991.77	222,341.56	25,208.34	418,872.27
Benewah	33,836.17	8,397.54	58,681.38	17,345.89	118,260.98
Bingham	267,853.22	48,393.90	306,350.38	10,695.80	633,293.30
Blaine	48,951.88	23,806.56	125,277.90	14,530.28	212,566.62
Boise	15,515.40	2,488.68	38,884.44	2,894.42	59,782.94
Bonner	136,064.00	33,522.86	201,804.48	62,083.50	433,474.84
Bonneville	141,992.72	135,745.92	292,134.81	1,765.27	571,638.72
Boundary	144,376.58	13,531.91	99,402.05	20,133.02	277,443.56
Butte	19,207.93	2,124.31	43,776.50	22,757.46	87,866.20
Camas	8,277.46	1,674.70	11,125.96	17.51	21,095.63
Canyon	209,685.33	162,188.36	439,806.89	105,208.53	916,889.11
Caribou	156,328.40	17,684.07	168,446.85	8,573.58	351,032.90
Cassia	37,996.02	12,501.94	127,172.22	33,514.50	211,184.68
Clark	40,891.79	1,855.07	26,231.00	2,525.82	71,503.68
Clearwater	39,030.84	19,374.08	48,092.54	10,613.12	117,110.58
Custer	3,199.13	1,305.54	18,443.77	4,641.22	27,589.66
Elmore	158,350.68	42,480.39	396,134.29	107,323.54	704,288.90
Franklin	53,212.27	9,912.14	99,610.64	24,984.69	187,719.74
Fremont	45,190.11	12,631.22	61,362.94	8,986.73	128,171.00
Gem	49,195.67	6,516.34	44,009.54	5,284.78	105,006.33
Gooding	106,375.24	23,974.02	170,121.48	56,006.28	356,477.02
Idaho	25,502.19	9,435.18	46,107.78	8,894.67	89,939.82
Jefferson	64,780.00	8,838.60	89,277.58	10,928.86	173,825.04
Jerome	91,302.80	14,013.40	247,282.02	75,701.40	428,299.62
Kootenai	232,001.40	232,638.06	530,340.87	233,943.44	1,228,923.77
Latah	79,198.80	63,388.42	233,440.34	60,020.30	436,047.86
Lemhi	21,058.99	9,606.97	33,921.14	257.66	64,844.76
Lewis	57,120.14	10,968.40	101,396.24	58,082.88	227,567.66
Lincoln	53,005.53	15,996.89	131,775.89	42,820.17	243,598.48
Madison	57,388.52	11,755.58	81,318.70	4,536.24	154,999.04
Minidoka	52,231.34	9,611.64	111,300.24	45,147.62	218,290.84
Nez	84,417.94	192,423.96	184,391.68	83,916.98	545,150.56
Oneida	25,283.13	4,395.89	43,003.13	2,948.27	75,630.42
Owyhee	53,132.04	5,819.08	132,710.44	37,890.80	229,552.36
Payette	83,153.14	31,193.57	112,934.80	40,612.49	267,894.00
Power	206,361.43	15,025.24	389,718.71	216,919.38	828,024.76
Shoshone	28,779.09	61,015.50	177,661.86	25,925.91	293,382.36
Teton	5,611.66	1,263.71	9,578.10	786.75	17,240.22
Twin Falls	182,023.74	109,323.32	312,332.56	92,830.62	696,510.24
Valley	22,251.76	11,332.98	41,011.72	3,384.84	77,981.30
Washington	205,678.56	12,595.66	342,663.20	115,760.12	676,697.54
Totals:	$4,274,224.80	2,233,678.72	8,227,158.69	2,172,606.73	16,907,668.94
Est.Mkt.Val.	1,930,458,519		1,930,458,519		1,930,458,519
**	.0022140982		.0042617640		.0087583695

*Includes county road & bridge tax charges excl. of pumping for irrig. rebates.
**Average tax rate per $1.00 estimated market value.

1982 PROPERTY TAX CHARGES

BY KINDS OF CLASS 3. OPERATING PROPERTY

*1982 Ad Valorem Tax Charges on Operating Property for Support of Local Government

County	Railroads & RR Car Companies	Power Companies	Telephone Telegraph & Mob. Radio	Pipeline Companies	Gas Distribution Companies	Domestic Water Companies	Water Transp. Companies	SUB TOTAL	**Rural Electric Assns.	GRAND TOTAL
Ada	157,261.12	634,143.56	1,264,912.72	168,677.84	104,231.76	347,634.24		2,756,861.24		2,756,861.24
Adams	13,763.85	75,891.80	14,941.88					104,597.53		104,597.53
Bannock	379,464.64	258,727.20	345,331.94	23,034.22	53,982.86			1,060,540.86		1,060,540.86
Bear Lake	209,738.90	138,485.47	41,077.30	24,425.44	5,145.16			418,872.27		418,872.27
Benewah	37,324.25	36,380.79	41,207.28				3,348,66	118,260.98	20,306.10	138,567.08
Bingham	109,435.62	310,079.32	160,708.80		52,993.78	75.78		633,293.30		633,293.30
Blaine	42,484.32	82,957.68	66,250.24		18,920.00	1,954.38		212,566.62	2,524.75	215,091.37
Boise	10,786.64	32,108.14	16,884.12	4.04				59,782.94		59,782.94
Bonner	102,837.08	127,375.62	93,141.06	106,089.86	4,031.22			433,474.84	97,102.75	530,577.59
Bonneville	46,598.72	87,716.20	381,411.12		55,069.18	843.50		571,638.72	7,532.41	579,171.13
Boundary	115,657.40	61.64	47,982.32	110,934.28	2,807.92			277,443.56	38,111.60	315,555.16
Butte	17,955.97	42,442.01	27,468.22					87,866.20	11,111.59	98,977.79
Camas	10,672.01	4,575.85	5,847.77					21,095.63	5,837.37	26,933.00
Canyon	193,547.10	201,142.64	403,742.75	62,449.01	56,007.61			916,889.11		916,889.11
Caribou	163,347.70	139,348.74	26,484.72	10,221.76	11,629.98			351,032.90	4,151.57	355,184.47
Cassia	19,385.90	31,270.36	72,907.52	78,935.32	8,685.58			211,184.68	63,279.30	274,463.98
Clark	40,999.95	23,140.62	7,363.11					71,503.68	104.02	71,607.70
Clearwater	24,520.68	35,349.90	57,240.00					117,110.58	21,721.58	138,832.16
Custer	6,726.14		20,863.52					27,589.66	44,110.22	71,699.88
Elmore	192,639.40	214,311.66	67,275.38	218,126.84	11,933.62			704,288.90	2,410.07	706,698.97
Franklin	36,568.66	126,187.48	24,963.60					187,719.74		187,719.74
Fremont	26,814.04	38,440.46	54,500.54		8,415.96			128,171.00	37,261.91	165,432.91
Gem	15,742.25	42,067.40	32,320.88	8,477.20	6,398.60			105,006.33		105,006.33
Gooding	105,819.14	202,963.30	34,150.10		13,544.48			356,477.02		356,477.02

County	Railroads & RR Car Companies	Power Companies	Telephone Telegraph & Mob. Radio	Pipeline Companies	Gas Distribution Companies	Domestic Water Companies	Water Transp. Companies	SUB TOTAL	**Rural Electric Assns.	GRAND TOTAL
Idaho	14,411.50	41,437.66	34,090.66					89,939.82	36,999.99	126,929.81
Jefferson	33,919.60	94,879.60	37,056.76		7,969.08			173,825.04	1,716.70	175,541.74
Jerome	17,166.60	329,120.32	63,451.31		18,561.39			428,299.62		428,299.62
Kootenai	157,161.07	291,227.92	670,387.52	58,622.54	40,589.80	5,661.14	5,273.78	1,228,923.77	109,110.64	1,338,034.41
Latah	57,552.98	110,408.54	236,292.90	34.70	31,758.74			436,047.86	36,569.39	472,617.25
Lemhi		35,347.80	29,269.32			227.64		64,844.76	2,707.66	67,552.42
Lewis	188,519.84	25,396.80	13,651.02					227,567.66	11,316.82	238,884.48
Lincoln	146,033.60	75,722.74	10,949.00		10,893.14			243,598.48		243,598.48
Madison	18,242.12	53,936.30	66,503.80		16,316.82			154,999.04	5,162.75	160,161.79
Minidoka	74,662.62	91,268.66	40,859.32		11,500.24			218,290.84	48,613.17	266,904.01
NezPerce	66,527.82	159,313.70	256,824.44	1,061.48	35,551.58		25,871.54	545,150.56	32,783.15	577,933.71
Oneida	8,307.48	36,400.50	22,753.16	8,169.28				75,630.42	564.93	76,195.35
Owyhee	5,951.42	151,266.34	47,339.68	24,770.86	224.06			229,552.36		229,552.36
Payette	39,765.62	64,145.24	53,294.89	97,088.64	13,599.61			267,894.00		267,894.00
Power	133,422.72	610,613.85	50,716.15	26,121.02	7,151.02			828,024.76	931.50	828,956.26
Shoshone	29,629.53	110,596.60	106,829.63	13,256.63	20,305.58	12,764.39		293,382.36	1,664.14	295,046.50
Teton	5,437.54	1,032.99	10,769.69					17,240.22	21,030.36	38,270.58
Twin Falls	36,642.54	260,378.86	229,907.10	132,934.44	36,647.30			696,510.24		696,510.24
Valley	8,061.46	36,745.18	33,174.66					77,981.30		77,981.30
Washington	109,702.18	522,805.94	38,256.36		5,933.06			676,697.54		676,697.54
TOTAL TAX	$3,231,209.72	5,987,213.38	5,361,354.26	1,173,437.40	750,799.13	369,161.07	34,493.98	16,907,668.94	664,736.44	17,572,405.38
TOTAL MARKET VALUE	392,068,730	746,935,855	516,746,356	167,540,000	72,566,000	31,605,800	2,995,778	1,930,458,519		
AVERAGE TAX RATE	.0082414	.0080157	.0103752	.0070039	.0103464	.0116802	.0115142	.0087584		

*Includes approximately .004% state tax charges for water pollution bond sinking fund.
**Based on net energy sales for 1981 x 3-1/2%.

STATEMENT SHOWING GROSS TAX, AMOUNT OF REBATE AND NET TAX FOR 1982 OF ELECTRIC CURRENT AND NATURAL GAS UTILITY COMPANIES GENERATING AND DELIVERING ENERGY FOR PUMPING WATER FOR IRRIGATION OR DRAINAGE PURPOSES ON LAND IN THE STATE OF IDAHO

COMPANY	GROSS TAX	REBATE	1982 NET TAX
Idaho Power Company	$4,313,386.29	$626,783.04	$3,686,603.25
Intermountain Gas Company	792,604.79	6,570.50	786,034.29
Pacific Power & Light Co.	501,097.13	61.30	501,035.83
Utah Power & Light Co.	1,174,965.48	276,038.83	898,926.65
Washington Water Power Co.	898,161.46	4,003.03	894,158.43
Total	$7,680,215.15	$913,456.70	$6,766,758.45

Rebate accrues to the benefit of the individual consumer of electrical or natural gas energy for pumping of water for irrigation or drainage purposes.